

Conway-Sharpsburg (South Division).....	Carl E. Philpott, Conway
Dolison Sub Tel. Line.....	W. C. Boyd, Milo
Fairview Mutual Tel. Co.....	A. W. Dennis, New Market
Farmers Mutual Tel. Co. No. 1.....	Ely Smith, Conrad
Felix No. 1 Mutual Tel. Co.....	C. W. Parriah, Whitten
Four Mile Bridge Tel. Line.....	O. E. Helwick, Muscatine
Garfield Tel. Line No. 21.....	G. Versteigh, Oskaloosa
Independent Tel. Co. of Allerton.....	Arthur R. Thomas, Allerton
Jefferson Center Mutual Line.....	Elmer Jacoby, Diagonal
Kosata Mutual Telephone.....	E. L. Sullenberger, Belle Plaine
Liberty Township Short Line.....	Willard H. Link, Mt. Ayr
Mark & West Grove Tel.....	Ira L. Hayden, West Grove
McDonald-Hudson Line No. 4.....	John McDonald, North English
Model Tel. Co.....	L. A. Harland, Gravity
Morning Star Mutual Tel. No. 1 East.....	A. T. Astor, Bedford
Mt. Sterling Tel. Line.....	W. E. McLeand, Mt. Sterling
No. 2 Tel.....	R. O. Tracy, Brandon
No. 56 Line.....	F. R. Eastburn, Oskaloosa
One Hundred & Two Tel.....	C. N. Burch, Bedford
Otter Creek Tel. Line.....	H. E. Reed, Indiana
Promise City & Confidence Tel.....	J. C. Moore, Promise City
Rose Ridge Tel. Co.....	Albert Hollis, Hepburn
Rural Line No. 111.....	Frank D. Mehanne, Eddyville
Rural Tel. Co. No. 48.....	Chas. Huff, Taintor
Rural Tel. Co. No. 54.....	T. A. Day, Oskaloosa
South Rural Line No. 11.....	Bert Moore, Delta
Springville & Northern Tel. Line.....	E. W. Bowdiah, Springville
Stanhope Jewell Interurban Tel.....	L. A. Jacobsen, Jewell
Tel. Line No. 6.....	O. F. Kirkendall, Glenwood
Union Tel. Co. No. 10.....	W. R. Hatt, Givin
Woodburn & Cleveland Tel. Co.....	Ethel Gracey, Woodburn

RURAL COMPANIES DELINQUENT FOR FIVE YEARS

Name of Company	Reporting Officer—P. O. Address
Blake Nelson Rural Tel. Line No. 11	
& No. 22.....	Henry C. Nelson, Aigona
Blue Line Tel. Co.....	W. A. Pike, Kellerton
Buffalo Tel. Co.....	Wilford Montgomery, Vinton
Bunch & Unionville Tel. Co.....	Mark Harrington, Unionville
Calvinus Tel. Co. or Line No. 12.....	H. E. Doescher, Mason City
Coal Glen Mutual Tel.....	E. A. Bingham, Purdy
Deep River & Tilton Tel. Co.....	Glen E. Cook, Deep River
Derby & Cambria Tel. Co.....	A. O. Nessen, Derby
Des Moines River Tel. Assn.....	W. T. Hites, Beacon
Dutch Flat Farmers Mutual Tel.....	Alva Downing, Floris
East Orange Tel. Co.....	J. W. Herron, Coon Rapids
Elliston & Fender Tel.....	D. W. Grogan, Kellerton
Elm Grove Mutual Tel.....	Frank Flarans, Kinross
Emon Tel. Line No. 99.....	E. G. Hawk, Moravia
Fairview Tel. Co.....	Jason Winsor, Brandon
Farmers Central Tel.....	Arthur Achtemeier, Laurel
Farmers & Merchants Tel. Co. of Wash-	
ington Twp.....	J. C. Barger, Cambridge
Farmers Rural No. 16.....	Fred Willhoit, Lacey
Forty-Three Line.....	Wilber Jeffrey, Vinton
Prog Hollow Tel. Line.....	Elmer Cousins, Fayette
Granger Tel. Line.....	J. N. Molyneux, What Cheer
Gravity & Sharpsburg (South Line).....	C. M. Danewood, Conway
Great Western Tel. Co.....	F. E. Carver, Maxwell
Holden Mutual Tel. Co.....	R. W. Armstrong, Mt. Ayr
Line No. 2 Delta Rural.....	J. Frank Dugger, Delta
Methodist Grove Tel. Line No. 17.....	J. M. Ross, Nodaway
Midway Tel. Co.....	M. G. Bell, Nora Springs
Military Tel. Line.....	L. A. Mirick, Viola
North Western Tel. Co.....	John Downing, Drakeville
O. K. Tel. Line.....	C. R. Coulter, State Center
Olive Branch Rural No. 1.....	H. A. Pomeroy, Fremont
Princeton La Claire Tel. Line No. 5.....	R. S. Fulton, Le Claire
Princeton McCasland Mutual Tel.....	Elmer Graham, Princeton
Rock Creek Tel. Line.....	F. M. Conley, Tipton
Rose Hill Tel. Co. No. 14.....	Perry Spain, New Sharon
Tel. Line No. 23.....	O. I. Eastburn, Sigourney
Unionhall Tel. Co.....	Ray W. Jones, Delta
Yanketown & Cotter Tel. Co.....	Ebb Williams, Cotter

State of Iowa

1928

Twenty-Ninth Annual Report

OF THE

TAXABLE VALUATION

OF

Telegraph and Telephone
Property

IN THE

STATE OF IOWA

AS FIXED BY THE

Executive Council of the State, July, 1928

Compiled Under Direction of
W. C. MERCKENS
Secretary of Executive Council
BY

E. MAE SWEANY
Second Assistant Secretary

Published by
THE STATE OF IOWA
Des Moines

STATEMENT

OF THE TAXABLE VALUATION OF TELEGRAPH AND TELEPHONE
PROPERTY AS FIXED BY THE EXECUTIVE COUNCIL
JULY, 1928

TABLE NO. 1

TELEGRAPH COMPANIES

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
American District Telegraph Co.			
E. A. Ward, 188 Varlek St., New York, N. Y.			
Dubuque	2,375	\$ 1,000.00	\$ 2,375.00
Linn	1,750		1,750.00
Polk	3,625		3,625.00
Pottawattamie	2,750		2,750.00
Scott	6,750		6,750.00
Wapello	250		250.00
Woodbury	4,125		4,125.00
Total	21,625	\$ 1,000.00	\$ 21,625.00
Chicago, Burlington & Quincy Telegraph Co.			
Alfred E. Patten, Chicago, Illinois			
Adams	29,862	75.00	2,239,650
Adair	28,684		2,151,300
Appanoose	52,690		3,945,000
Cass	13,632		1,022,500
Clarke	46,420		3,481,500
Davis	15,450		1,158,750
Decatur	96,712		7,253,400
Des Moines	40,046		3,003,450
Premont	61,236		4,592,700
Henry	56,483		4,236,225
Jefferson	35,370		2,652,750
Keokuk	13,443		1,008,225
Lee	112,626		8,446,950
Louisa	3,148		236,100
Lucas	49,645		3,723,375
Madison	12,379		928,425
Mahaska	26,746		2,005,950
Marion	40,007		3,000,525
Mills	64,987		4,874,025
Monroe	38,687		2,901,525
Montgomery	48,497		3,632,025
Page	81,682		6,126,150
Polk	17,563		1,317,225
Pottawattamie	15,320		1,144,000
Ringgold	55,610		4,170,250
Taylor	55,008		4,125,600
Union	43,443		3,258,225
Van Buren	42,050		3,153,750
Wapello	26,722		2,004,225
Warren	56,460		4,234,500
Washington	26,889		2,016,675
Wayne	36,753		2,756,475
Total	1,964,611	\$ 75.00	\$ 147,345,825

TAXABLE VALUATION OF

TABLE NO. 1—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Chicago Great Western Telegraph Co.			
W. G. Lerch, Chicago, Illinois	1.51	40.00	60.41
Howard	21.61		864.00
Mitchell			
Total	22.02	\$ 40.00	\$ 964.41
Mason City & Fort Dodge Railroad Telegraph Line			
C. A. Cook, Chicago, Illinois	18.56	50.00	928.00
Calhoun	35.22		1,761.00
Carroll	54.40		2,720.00
Cerro Gordo	1.87		74.80
Crawford	13.54		677.00
Franklin	1.92		76.80
Harrison	22.88		1,144.00
Shelby	27.62		1,381.00
Pottawattamie	40.87		2,043.50
Webster	45.73		2,286.50
Wright			
Total	244.22	\$ 50.00	\$ 12,211.50
Peotal Telegraph Company of Iowa			
C. F. Schumacher, Des Moines, Iowa		30.00	
Adair	35.56		1,066.80
Black Hawk	37.06		1,111.80
Bremner	31.75		952.50
Buchanan	18.21		546.30
Butler	37.61		1,128.30
Cass	38.65		1,159.50
Cedar	6.94		208.20
Cerro Gordo	23.59		707.70
Chickasaw	25.67		770.10
Clinton	16.42		492.60
Delaware	25.62		768.60
Des Moines	27.60		828.00
Dubuque	31.21		936.30
Fayette	33.50		1,005.00
Franklin	26.64		799.20
Grundy	14.12		423.60
Harrison	30.56		916.80
Howard	13.15		394.50
Iowa	56.88		1,706.40
Jasper	38.95		1,168.50
Johnson	38.95		1,168.50
Lee	45.00		1,350.00
Linn	27.50		825.00
Louis	22.35		670.50
Lyon	3.50		105.00
Madison	45.85		1,375.50
Mahaska	37.50		1,125.00
Marshall	31.00		930.00
Mitchell	15.31		459.30
Monona	20.48		614.40
Muscatine	44.12		1,323.60
Plymouth	16.59		497.70
Polk	29.00		870.00
Pottawattamie	24.58		737.40
Poweshiek	66.81		2,004.30
Ringgold	22.91		687.30
Scott	37.46		1,123.80
Sioux	37.00		1,110.00
Tama	12.64		379.20
Taylor	5.78		173.40
Union	22.56		676.80
Wasson	17.00		510.00
Warren	18.79		563.70
Webster	15.77		473.10
Woodbury	34.18		1,025.40
Worth	30.91		927.30
Wright	27.38		821.40
Total	1,306.92	\$ 30.00	\$ 39,207.60

TELEPHONE AND TELEGRAPH PROPERTY

TABLE NO. 1—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Western Union Telegraph Co.			
A. F. Burling, 106 Broadway, New York City, N. Y.		180.00	
Adair	9,339		1,680.90
Adams	61,039		11,325.00
Appanoose	78,471		14,124.78
Ashburn	27,080		5,036.40
Benton	92,088		16,981.44
Black Hawk	78,929		14,605.00
Boone	78,400		14,608.80
Bremner	29,219		5,251.80
Buchanan	51,239		9,223.02
Buena Vista	74,033		13,526.30
Butler	77,119		13,960.30
Calhoun	81,039		14,985.40
Carroll	83,300		14,964.00
Cass	49,320		8,883.00
Cedar	88,140		15,865.20
Cerro Gordo	112,480		20,247.18
Cherokee	27,730		5,102.20
Chickasaw	23,340		4,301.20
Clay	90,660		16,322.58
Clayton	113,100		20,374.20
Clinton	162,750		29,475.00
Crawford	127,330		23,519.80
Dallas	75,000		13,510.80
David	49,997		8,999.46
Delaware	76,110		13,699.80
Des Moines	25,519		4,593.74
Dickinson	51,369		9,236.80
Dubuque	90,685		16,323.30
Emmet	73,801		13,284.18
Fayette	84,739		15,215.40
Floyd	65,045		11,708.10
Franklin	81,040		14,749.20
Frederick	9,000		1,635.00
Greene	48,430		8,717.30
Grundy	57,520		10,362.60
Guthrie	53,550		9,630.00
Hamilton	67,000		12,060.00
Hancock	108,740		19,573.20
Hardin	149,969		26,994.47
Harrison	111,662		20,111.20
Henry	19,428		3,537.60
Howard	24,550		4,412.00
Humboldt	189,970		34,124.60
Ia	46,580		8,386.40
Iowa	27,890		5,020.80
Jackson	88,510		15,931.80
Jasper	87,380		15,796.80
Jefferson	113,940		20,509.20
Johnson	74,634		13,432.32
Jones	96,890		17,544.00
Keokuk	146,450		26,371.60
Kossuth	145,720		26,203.60
Lee	47,437		8,542.70
Linn	154,811		27,865.50
Lodges	79,840		14,374.20
Lyon	92,295		16,206.90
Madison	21,270		3,826.60
Mahaska	127,142		22,900.71
Marion	66,700		11,996.00
Marshall	107,692		19,384.36
Mills	25,960		4,672.80
Mitchell	58,339		10,505.40
Monona	113,700		20,466.00
Monroe	61,720		11,019.60
Montgomery	105,495		18,972.90
Muscatine	105,495		18,972.90
O'Brien	96,300		17,451.00
Osceola	27,415		4,934.70
Page	21,720		3,911.40
Palo Alto	75,720		13,532.60
Plymouth	202,620		36,475.40
Pocahontas	86,670		14,412.60

TAXABLE VALUATION OF

TABLE NO. 1—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Polk	140,900		25,569.00
Pottawattamie	147,022		26,463.98
Poweshiek	97,660		17,624.25
Sae	88,820		15,984.00
Scott	100,795		19,362.25
Shelby	69,200		12,620.20
Sioux	117,830		21,507.60
Story	124,150		22,547.50
Tama	122,560		22,060.80
Tama	38,150		6,927.00
Van Buren	92,078		16,774.64
Wapello	26,510		4,771.80
Warren	101,010		18,342.80
Washington	42,780		7,700.80
Wayne	137,435		24,728.50
Webster	58,600		10,548.00
Winnebago	78,750		14,375.00
Winnebago	132,025		23,802.25
Woodbury	45,780		8,240.40
Worth	84,500		15,210.00
Wright			
Total	7,212,115	\$ 100.00	\$ 1,206,180.30
Telephone mileage	19,169,011		
Total taxable value of telephone lines			\$ 1,032,628.10

TELEPHONE AND TELEGRAPH PROPERTY

TABLE NO. 2

COMMERCIAL TELEPHONE COMPANIES—TOLL LINES

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
American Telephone & Telegraph Co.			
A. T. Hoxcomb, 186 Broadway, New York, N. Y.	13.50	\$ 381.00	\$ 5,162.25
Adair	27.48		10,469.88
Benton	30.48		10,221.88
Black Hawk	11.33		4,516.73
Bremet	23.02		8,900.22
Butler	23.09		8,987.79
Cass	41.06		15,872.46
Cedar	39.04		14,526.54
Cerro Gordo	1.34		586.74
Des Moines	28.43		10,908.00
Floyd	31.74		9,948.54
Fremont	22.23		8,851.11
Grundy	10.11		3,851.01
Guthrie	11.00		4,225.28
Iowa	27.47		10,469.87
Jasper	26.42		10,221.82
Johnson	35.79		11,549.99
Jones	1.24		472.44
Lee	31.70		10,728.56
Linn	32.31		12,516.11
Louis	20.32		7,741.92
Madison	28.26		8,468.68
Marshall	27.91		14,442.71
Mills	22.17		8,446.27
Muscatine	62.33		23,747.73
Polk	59.00		19,601.43
Pottawattamie	34.16		10,624.56
Poweshiek	28.26		10,782.20
Scott	28.50		14,098.50
Sioux	14.12		5,379.72
Tama	.50		190.50
Warren	18.07		7,227.37
Worth			
Total	878.05	\$ 381.00	\$ 334,879.95
Fairmont Telephone Co.			
Albert F. Fillmore, Fairmont, Minn.	10.75	30.00	213.00
Emmet			
Tri State Telephone & Telegraph Co.			
A. C. Craig, St. Paul, Minn.	2.10	44.00	136.40
Winnebago			
Total commercial toll line telephone mileage	890.80		
Total taxable value of commercial toll lines			\$ 355,251.35

TABLE NO. 3

COMMERCIAL TELEPHONE COMPANIES—EXCHANGES

Number of Exchange, Rural and Toll Instruments reported as being operated, and Actual Value of Real Estate considered as a part of the capital to be included in assessment made by the Executive Council.

Name of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Alden Mutual Telephone Co.—Ex. 216—Real Estate \$1,500.00			
Mary H. Bigelow, Alden, Iowa	2.30	\$ 423.00	\$ 2,361.30
Hardin			
Alford Telephone Co.—Ex. 75—Real Estate \$1,000.00			
Alford Haditt, Alford, Iowa	1.54	465.00	62.30
Lyon			
Amasa Society Telephone Line—Ex. 80			
Wm. F. Moershel, Amasa, Iowa	35.50	22.00	58.80
O'Brien			
Archer Telephone Exchange—Ex. 29			
C. M. Pederson, Archer, Iowa			38.80
O'Brien			
Atalissa Central Telephone Co.—Switchboard			
C. G. Hazgrove, West Liberty, Iowa			5.00
Muscatine			
Auburn Telephone Co. Division "A"			
J. W. Ert, Audubon, Iowa			167.30
Net			
Aurora Mutual Telephone Exchange—Real Estate \$800.00			
W. E. Craig, Aurora, Iowa	.75	224.00	168.80
Buchanan	.25		36.80
Payette			
Total	1.00	\$ 224.00	\$ 214.80
Aurora Telephone Association—T. 13			
M. W. Knapp, Aurora, Iowa			11.70
Buchanan			
Banger Telephone Co.—Switchboard—R. 60			
G. L. Whinery, Union, Iowa	26.50	12.00	218.00
Marshall			
Barnes City Mutual Telephone Line—Ex. 72—R. 118			
G. W. Taylor, Barnes City, Iowa	1.50	150.00	225.00
Mahaska	.50		75.00
Poweshiek			
Total	2.00	\$ 150.00	\$ 300.00
Beaconsfield Switchboard Telephone Co.			
R. M. Bowley, Beaconsfield, Iowa			50.00
Ringold			
Bethesda Telephone Central Ass'n			
Casper Sonderman, Clarinda, Iowa			250.30
Page			
Beverington Telephone Co.			
Mrs. J. H. McMann, Beverington, Iowa	5.79	9.50	55.00
Madison			
Blairtown Mutual Telephone Line—Real Estate \$1,500.00			
Walter Thorman, Blairtown, Iowa			380.30
Denton			

TABLE NO. 3—Continued

Name of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Braddyville Central Telephone Co.—Ex. 80—T. 1			
S. E. Nicholas, Braddyville, Iowa	2.00	257.00	514.00
Page			
Bradon Farmers' Telephone Association—Real Estate \$1,200.00			
Jason Winsor, Brandon, Iowa	1.50	32.00	48.00
Black Hawk	4.75		132.00
Burlington			
Total	6.25	\$ 32.00	\$ 200.00
Buckeye Mutual Telephone Line—Ex. 41			
Carl F. Sclaff, Buckeye, Iowa	2.75	84.00	231.50
Hardin			
Calumet Telephone Co.—Ex. 52			
Leroy Scott, Calumet, Iowa			375.00
O'Brien			
Cambria Telephone Exchange—Ex. 8—Real Estate \$900.00			
C. A. Hasseltine, Cambria, Iowa			225.00
Wayne			
Cappock Telephone Co.—R. 20			
John Hesser, Cappock, Iowa	.50	90.00	45.00
Henry	.50		45.00
Washington			
Total	1.00	\$ 90.00	\$ 90.00
Carbon Mutual Switch Association			
Thomas Hendrickson, Carbon, Iowa			100.00
Adams			
Castana Mutual Telephone Association—Ex. 66			
M. M. Farwell, Castana, Iowa	4.00	103.00	412.00
Monona			
Chelsea Mutual Switchboard—Real Estate \$500.00			
Frank J. Novak, Chelsea, Iowa			125.00
Tama			
Chillicothe Mutual Telephone Exchange			
Alfred Peterson, Chillicothe, Iowa			90.00
Wapello			
Citizens Mutual Telephone Co.—Ex. 650—R. 375			
W. C. Doyres, Bloomfield, Iowa	5.50	465.00	2,557.50
Davis			
Clarke County Mutual Telephone Co.—Ex. 690			
O. R. Shaw, Osceola, Iowa	27.50	184.80	5,060.00
Clarke			
Claghorn Independent Telephone Co.			
G. A. Red, Claghorn, Iowa			378.00
Cherokee			
Cumberland Telephone Co.—Ex. 181			
R. A. Pollock, Cumberland, Iowa	10.50	200.00	2,100.00
Cass			
Dawson Switchboard—Ex. 40			
M. T. Finley, Dawson, Iowa			200.00
Dallas			
Deham Telephone Co.—Ex. 70			
Thomas Phillips, Deham, Iowa			300.00
Carroll			

TAXABLE VALUATION OF

TABLE NO. 3—Continued

Name of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Deep River Switchboard—Ex. 25 T. J. Phillips, Deep River, Iowa Powershiek			120.00
Dexter Iowa Mutual Telephone Co.—Ex. 210—Real Estate \$3,000.00 E. B. Fohle, Dexter, Iowa Dallas	3.50	726.00	2,571.00
Douds Leando Switchboard—Ex. 2—Real Estate \$450.00 Clarence Wiley, Douds, Iowa Van Buren			112.00
Emerson Mutual Telephone Co.—Ex. 160 Laura M. Post, Emerson, Iowa Mills			600.00
Farmers & Merchants Mutual Telephone Exchange—Real Estate \$1,400.00 W. F. Flores, Blockton, Iowa Taylor			300.00
Farmers Mutual Telephone Exchange Ass'n—Real Estate \$1,250.00 Fred J. Kupka, Chutler, Iowa Tama			300.00
Farmers Mutual Telephone Co.—Ex. 90 J. E. Holmes, Truro, Iowa Madison	23.50	31.00	728.50
Farmers Mutual Telephone Line of Dysart—Ex. 288 C. Seebach, Dysart, Iowa Tama	6.00	480.00	2,880.00
Farmers Russell Mutual Telephone Co.—Ex. 212 W. A. Elliott, Russell, Iowa Lucas	9.50	153.00	1,432.50
Farmers Telephone Line Switchboard O. W. Kepler, Stanhope, Iowa Hamilton			140.00
Farmers & Town Mutual Switchboard Co. H. Alexander, Thompson, Iowa Winnebago			250.00
Farmington Telephone Co.—Ex. 251 R. L. Paisley, Farmington, Iowa Lee Van Buren	2.00 6.00	346.00	622.00 2,076.00
Total	8.00	\$ 346.00	\$ 2,768.00
Garrison Mutual Telephone Co.—Ex. 120 Gedna Gross, Garrison, Iowa Benton	4.00	225.00	900.00
Gilbert Telephone Co.—Ex. 45 Charles I. Merrick, Gilbert, Iowa Story	2.00	140.00	280.00
Gilman Telephone Exchange R. E. Hobbs, Gilman, Iowa Marshall			150.00
Gilman Town Telephone Line—Ex. 119 Florence Gregg, Gilman, Iowa Marshall	2.00	121.00	242.00
Glidden Telephone Co.—Ex. 185 Grace McNaught, Glidden, Iowa Carroll	2.75	402.00	1,105.50

TELEPHONE AND TELEGRAPH PROPERTY

TABLE NO. 3—Continued

Name of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Grant Mutual Telephone Association—Ex. 80—Real Estate \$700.00 C. W. Givan, Grant, Iowa Adams Case Montgomery	2.00 2.00 12.00	30.00 60.00 300.00	60.00 60.00 300.00
Total	16.00	\$ 30.00	\$ 480.00
Griswold Telephone Co.—Ex. 380 P. L. Arrasmith, Griswold, Iowa Case Pottawattamie	10.83 3.50	260.00	2,815.50 910.00
Total	14.33	\$ 260.00	\$ 3,725.50
Hubbard Mutual Telephone Co.—Ex. 206—Real Estate \$2,300.00 T. E. Boylan, Hubbard, Iowa Hardin	10.00	200.00	2,000.00
Kalona Independent Telephone Co. Ben Boone, Kalona, Iowa Washington	3.00	130.00	390.00
Kalona Switchboard Co. F. E. Skola, Kalona, Iowa Washington			150.00
Kellerton Mutual Central Telephone Co.—Ex. 115—Real Estate \$2,000.00 Ronald Hekman, Kellerton, Iowa Ringgold	20.00	29.00	580.00
Kelley Telephone Exchange—Ex. 15—R. 51 John F. Gerbracht, Ames, Iowa Story	16.00	22.00	352.00
Kellogg Mutual Telephone Exchange T. L. Birchard, Kellogg, Iowa Jasper			150.00
Kent Switchboard H. W. White, Kent, Iowa Union			150.00
Kewick Short Line—Ex. 13 Walter Fasold, Kewick, Iowa Keokuk			40.00
Keystone Mutual Switchboard Co. H. A. Albers, Keystone, Iowa Benton			237.50
Keystone Telephone Line J. F. Fenerbach, Keystone, Iowa Benton			112.50
Kinross Mutual Telephone Switch M. E. McCrabb, Kinross, Iowa Keokuk			50.00
Lamotte Mutual Telephone Ass'n—Ex. 22 William Moran, Lamotte, Iowa Jackson			102.50
Lebanon Switchboard Co. O. B. Burchett, Keosauqua, Iowa Van Buren			13.00
Le Claire Independent Telephone Line—Ex. 75 Claude C. Brown, Le Claire, Iowa Scott			468.00

TAXABLE VALUATION OF

TABLE NO. 5—Continued

Name of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Le Grand Telephone Exchange—Ex. 29 A. J. Ludwig, Le Grand, Iowa Marshall			150.00
Lewis Mutual Telephone Association—Ex. 150 Charles Baker, Lewis, Iowa Cass			600.00
Liberity Center Switchboard Line Charles C. Edgerton, Lacona, Iowa Warren			65.00
Liscomb Mutual Independent Telephone Co.—Ex. 10—Real Estate \$1,000.00 Clara A. Bauman, Liscomb, Iowa Marshall	20.00	17.00	340.00
Lone Tree Telephone Co.—Ex. 148 S. N. Alexander, Lone Tree, Iowa Johnson	7.50	150.00	1,125.00
Lucas County Telephone Co.—Ex. 1414—Real Estate \$7,250.00 A. J. Adams, Chariton, Iowa Lucas	21.00	825.00	17,325.00
Lytton Telephone Co.—Ex. 90 C. S. Darling, Lytton, Iowa Calhoun	.15	253.00	37.95
Sac	1.85		468.05
Total	2.00	\$ 253.00	\$ 506.00
Macksburg Mutual Telephone Line—R. 50 F. C. Herren, Macksburg, Iowa Madison			125.00
Malcom Telephone Line—Ex. 95 L. E. Maxfield, Malcom, Iowa Pottawattamie	6.00	38.00	228.00
Martinsburg General Mutual Exchange L. F. Richardson, Hedrick, Iowa Keokuk			300.00
Melrose Telephone Exchange—Ex. 69—T. 1 Mike Cummins, Melrose, Iowa Lucas	1.50	62.50	93.75
Monroe	5.50		240.75
Total	7.00	\$ 62.50	\$ 437.50
Miles Switchboard Co.—Ex. 115 Deryl Menneke, Miles, Iowa Jackson	6.00	145.00	870.00
Milo Telephone Co.—Ex. 160 A. H. Quiggle, Milo, Iowa Warren	3.25	400.00	1,300.00
Mt. Auburn Mutual Switchboard Association George W. Schnoor, Mt. Auburn, Iowa Benton			200.00
Mystic Mutual Telephone Exchange—Ex. 200 R. J. Harris, Mystic, Iowa Appanoose	10.00	55.00	550.00
New Albin Telephone Co.—Ex. 36 C. E. Moon, New Albin, Iowa Allamakee	6.00	38.00	228.00

TELEPHONE AND TELEGRAPH PROPERTY

TABLE NO. 3—Continued

Name of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Newburn Switchboard Co. Clyde Gardner, Lacona, Iowa Warren			50.00
Nichols Mutual Telephone Co.—Ex. 87 Edna Hesser, Nichols, Iowa Muscatine			535.00
Nodaway Farmers Mutual Telephone Line—Ex. 79 —T. 3 George H. Ross, Nodaway, Iowa Adams	4.00	90.00	360.00
North English Mutual Telephone—Central Line W. M. Geiger, North English, Iowa Iowa			150.00
Norway Telephone Co. John Beyer, Norway, Iowa Benton			400.00
Olin Mutual Telephone Co.—Ex. 100—R. 250 Gilbert Blayney, Olin, Iowa Cedar	1.25	24.00	30.00
Jones	71.00		1,704.00
Total	71.25	\$ 24.00	\$ 1,734.00
Panora Western Mutual Telephone Co.—Ex. 223 Paul E. Henley, Panora, Iowa Guthrie	5.00	448.00	2,240.00
Patterson Mutual Telephone Exchange Irvin Wildin, Patterson, Iowa Madison			50.00
Paullina Telephone Exchange—Ex. 309—Real Estate \$7,000.00 O. J. Strampe, Paullina, Iowa O'Brien	3.00	1,350.00	4,050.00
Piano Mutual Telephone Co. A. A. Adams, Piano, Iowa Appanoose			90.00
Premise City Switchboard Co.—Real Estate \$1,000.00 W. W. Sager, Promise City, Iowa Wayne			200.00
Quasqueton Co-Operative Telephone Exchange Elsie Winn, Quasqueton, Iowa Buchanan			51.00
Radcliffe Mutual Telephone Co.—Ex. 175—Real Estate \$5,000.00 A. B. Nariand, Radcliffe, Iowa Hardin	2.00	921.00	1,842.00
Randall Telephone & Switchboard C. A. Wickersheim, Randall, Iowa Hamilton	6.00	54.00	324.00
Redfield Mutual Switchboard & Telephone Ass'n F. A. Bailey, Redfield, Iowa Dallas			805.00
Ringgold County Mutual Telephone Co.—Ex. 350 R. M. Buck, Mt. Ayr, Iowa Ringgold	5.00	715.00	3,575.00
Rowley Telephone Co.—Ex. 12 Fantella Robinson, Rowley, Iowa Buchanan			200.00

TAXABLE VALUATION OF

TABLE NO. 3—Continued

Name of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
St. Charles Telephone Exchange—Ex. 110 W. S. Lindsey, St. Charles, Iowa Madison	2.00	343.75	687.50
Salina Switchboard Telephone Co. J. A. Long, East Pleasant Plains, Iowa Jefferson			50.00
Shannon City Telephone Exchange—Ex. 75—Real Estate \$500.00 Charles Culbertson, Shannon City, Iowa Ringgold	.50	54.50	27.25
Union	10.50		572.25
Total	11.00	\$ 54.50	\$ 599.50
Shell Rock Exchange Line—Ex. 195 W. A. Eckles, Nora Springs, Iowa Butler	9.75	180.00	1,635.00
Solon Telephone Co.—Ex. 130—Real Estate \$500.00 M. A. Randall, Solon, Iowa Johnson	2.50	429.00	1,050.00
South Atalissa Telephone Co.—Ex. 10 J. E. Stauffer, Atalissa, Iowa Muscatine			25.00
South Side Telephone Line—R. 7 Dan Guedging, What Cheer, Iowa Keokuk			50.00
Spring Hill Switchboard Co.—Ex. 10 A. M. Weeks, Spring Hill, Iowa Warren	10.25	7.00	71.75
Springville Switchboard Ass'n Fred G. Hunter, Springville, Iowa Linn			300.00
State Center Telephone Co.—Ex. 265 G. P. Schilling, State Center, Iowa Marshall	4.00	650.00	2,600.00
Sutherland Telephone Co.—Ex. 235 J. C. Newland, Sutherland, Iowa O'Brien	3.00	800.00	2,400.00
Thompson Mutual Telephone Co.—Ex. 96 E. H. Hurless, Thompson, Iowa Winnebago	2.00	120.00	240.00
Thornburg Switch Association Co. G. W. Middleton, Thornburg, Iowa Keokuk			90.00
Tingley Telephone Co.—Ex. 114—Real Estate \$1,120.00 James A. Verploegh, Tingley, Iowa Ringgold			1,023.00
Troy Mills Switchboard Association—R. 93 O. C. Sauer, Coggon, Iowa Buchanan	15.00	12.50	187.50
Linn	20.50		321.25
Total	41.50	\$ 12.50	\$ 518.75
Turin Telephone Co. Howard Reese, Turin, Iowa Monona			40.00

TELEPHONE AND TELEGRAPH PROPERTY

TABLE NO. 3—Continued

Name of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Udell Mutual Telephone Co.—Ex. 20—R. 75—Real Estate \$400.00 Delta Longley, Udell, Iowa Appanoose	5.00	65.00	325.00
Ulmer Switchboard Line Brown Janssen, Carnation, Iowa Sac			100.00
Union Mutual Telephone Co.—Ex. 168 G. W. Fitzgerald, Union, Iowa Hardin	6.50	225.00	1,462.50
Urbana Mutual & Independent Telephone Line D. L. Piper, Urbana, Iowa Benton			630.00
Victor Mutual Telephone Exchange—Ex. 200 J. T. McGuire, Victor, Iowa Iowa			950.00
Wall Lake Switchboard Co.—Ex. 175—Real Estate \$500.00 Ed Kowalke, Wall Lake, Iowa Keokuk	1.50	785.00	1,177.50
West Grove Farmers Mutual Switchboard Co.—Real Estate \$920.00 A. H. Barnett, West Grove, Iowa Davis			188.00
West Liberty Telephone Exchange—Ex. 490—R. 130—Real Estate \$6,000.00 B. W. Rowlen, West Liberty, Iowa Cedar	3.00	85.00	255.00
Muscatine	85.00		7,225.00
Total	88.00	\$ 85.00	\$ 7,580.00
What Cheer Telephone Co.—Ex. 304—R. 268—Real Estate \$4,500.00 G. L. Sanders, Grinnell, Iowa Keokuk	6.25	680.00	4,250.00
Winthrop Mutual Telephone Exchange—Real Estate \$1,500.00 E. Hrintall, Winthrop, Iowa Buchanan			375.00
Winthrop Telephone Co. J. S. Luther, Winthrop, Iowa Buchanan			375.00
Woodburn Telephone Exchange—Ex. 71 A. J. Ecklund, Woodburn, Iowa Clarke			450.00
Yorktown Consolidated Telephone Line—Ex. 46 J. C. Maupin, Yorktown, Iowa Page			287.00
Total commercial exchange telephone mileage (Table No. 3)	647.16		
Total taxable value of commercial exchanges (Table No. 3)			\$ 114,108.75

TABLE NO. 4

MIXED COMMERCIAL TELEPHONE COMPANIES, INCLUDING EXCHANGES, FARM AND TOLL LINES

Number of Exchange, Rural and Toll Instruments reported as being operated and Actual Value of Real Estate considered as a part of the capital to be included in assessment made by the Executive Council.

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Ackworth Telephone Co. Lines 31 & 15—Ex. 26—R. 19 W. E. Moffitt, Ackworth, Iowa Warren	12.25	\$ 14.60	\$ 171.50
Adams Township Mutual Telephone Co.—Ex. 123—R. 152—Real Estate \$1,000.00 Mrs. F. M. Carty, De Soto, Iowa Dallas Madison	36.00 23.50	27.00	972.00 640.50
Total	69.50	\$ 27.00	\$ 1,876.50
Agency Telephone Exchange—Ex. 80—R. 170 C. R. Greenfield, Agency, Iowa Wapello	43.00	28.00	1,204.00
Ainsworth Telephone Co.—Ex. 103—R. 115 L. H. Snyder, Ainsworth, Iowa Washington	67.00	24.00	1,608.00
Albion Mutual Telephone Co.—Ex. 64—R. 100—Real Estate \$1,200.00 Gae N. Reidel, Albion, Iowa Marshall	31.00	21.00	651.00
Alburnett Telephone Co.—Ex. 30—R. 32—Real Estate \$1,200.00 J. E. Haehlen, Marion, Iowa Linn	12.00	42.00	504.00
Allerton Telephone Co.—Ex. 204—R. 16 F. C. Vaughan, Allerton, Iowa Wayne	18.90	80.00	1,440.00
Alpha Telephone Co.—Ex. 160—R. 334 E. B. Gages, Alpha, Iowa Chickasaw Fayette Winnebago	52.85 46.50 3.00	21.00	1,109.85 976.50 63.00
Total	102.35	\$ 21.00	\$ 2,149.35
Alta Vista Farmers Telephone Co.—Ex. 30—R. 90 Albert Glatthey, Alta Vista, Iowa Chickasaw Howard	26.50 11.00	18.50	490.25 202.50
Total	37.50	\$ 18.50	\$ 692.75
Andrew Telephone Line—Ex. 68—R. 18 J. H. Mohlenhoff, Andrew, Iowa Jackson	6.00	80.00	480.00
Anita Telephone Co.—Ex. 292—R. 272 W. H. Daubendick, West Bend, Iowa Adair Cass	8.50 82.00	49.00	416.50 4,018.00
Total	90.50	\$ 49.00	\$ 4,434.50
Appanoose County Telephone Co.—Ex. 1635—R. 251—T. 6 T. M. Farrington, Centerville, Iowa Appanoose	92.50	235.00	21,737.50

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Arcadia Mutual Telephone Co.—Ex. 69—R. 111—Real Estate \$500.00 Otto A. Reif, Arcadia, Iowa Carroll	48.00	23.00	1,104.00
Armstrong Telephone Exchange—Ex. 194—R. 3 T. L. Arvig, Armstrong, Iowa Emmet	4.00	400.00	1,600.00
Atkins Telephone Co.—Ex. 78—R. 110—Real Estate \$2,000.00 O. W. Schierm, Atkins, Iowa Benton Linn	60.94 4.31	14.50	883.62 62.50
Total	65.25	\$ 14.50	\$ 946.11
Ayrshire Farmers Mutual Telephone Co.—Ex. 45—R. 200 M. B. Kane, Ayrshire, Iowa Clay Palo Alto	20.00 74.00	14.00	280.00 1,036.00
Total	94.00	\$ 14.00	\$ 1,316.00
Badger Telephone Co.—R. 160—Real Estate \$600.00 T. K. Peterson, Badger, Iowa Humboldt Webster	9.00 23.75	19.00	171.00 441.25
Total	42.75	\$ 19.00	\$ 812.25
Bagley Mutual Telephone Co.—Ex. 125—R. 240—Real Estate \$1,000.00 John M. Hamilton, Bagley, Iowa Greene Guthrie	25.00 30.00	37.25	931.25 1,117.50
Total	55.00	\$ 37.25	\$ 2,048.75
Baldwin's Emeline Telephone Line—Ex. 25—R. 36 C. A. Harding, Baldwin, Iowa Jackson	16.00	24.00	384.00
Barnum Telephone Co.—Ex. 30—R. 66—T. 1 Mrs. A. E. Walton, Barnum, Iowa Calhoun Webster	1.50 32.00	17.00	25.50 544.00
Total	33.50	\$ 17.00	\$ 569.50
Battle Creek Telephone Co.—Ex. 191—R. 265—Real Estate \$2,500.00 Louis Derr, Battle Creek, Iowa Crawford Ida Woodbury	2.25 123.25 34.50	24.00	54.00 2,958.00 828.00
Total	160.00	\$ 24.00	\$ 3,840.00
Beaver Telephone Co.—Ex. 6—R. 37 H. A. Nerdig, Buffalo Center, Iowa Winnebago	23.00	11.00	253.00
Bedford Telephone Co.—Ex. 511—R. 493 H. S. Ash, Bedford, Iowa Taylor	113.50	65.00	7,377.50

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Bellamy Telephone Co.—Ex. 1680—R. 475—T. 10 —Real Estate \$6,800.00			
Earle D. Bellamy, Knoxville, Iowa	139.50	169.00	23,575.50
Marion	6.80		1,149.30
Montroe			
Total	146.30	\$ 169.00	\$ 24,724.71
Benezette Mutual Telephone Co.—R. 170—Real Estate \$1,300.00			
Orlie Miller, Arelale, Iowa	45.00	19.00	855.00
Hutler	9.00		171.00
Franklin			
Total	54.00	\$ 19.00	\$ 1,026.00
Bentley Telephone Exchange—Ex. 116—R. 200			
Robert Bentley, Fairbank, Iowa			
Black Hawk	14.00	25.50	357.00
Bremser	6.00		150.00
Buchanan	32.25		824.62
Fayette	17.00		450.50
Total	69.25	\$ 26.50	\$ 1,832.12
Bernard Telephone Co. (No. 1)—Ex. 15—R. 170—T. 1			
D. C. Shields, Bernard, Iowa			
Dubuque	14.00	20.00	280.00
Jackson	34.00		680.00
Total	48.00	\$ 20.00	\$ 960.00
Bernard Telephone Line (No. 2)—Ex. 5—R. 95			
K. W. Barrett, Bernard, Iowa			
Dubuque	27.75	16.00	444.00
Jackson	3.75		60.00
Total	31.50	\$ 16.00	\$ 504.00
Blakesburg Telephone Co.—Ex. 126			
Jacob Huber, Blakesburg, Iowa			
Wapello	2.00	370.00	740.00
Blanchard, Cain & College Springs Telephone Co.—Ex. 85—R. 92—Real Estate \$400.00			
Mrs. L. A. Crane, Blanchard, Iowa			
Page	25.50	39.50	1,012.50
Blanchard, East Lincoln & Elmo Telephone Co.—Ex. 43—R. 4—Real Estate \$400.00			
Mrs. L. A. Crane, Blanchard, Iowa			
Page	2.00	129.00	258.00
Boyer Valley Telephone Co.—Ex. 1208—R. 1584—T. 12—Real Estate \$45,865.97			
M. A. Reed, Woodbine, Iowa			
Crawford	44.00	55.00	2,420.00
Harrison	450.20		24,761.00
Monona	30.40		1,672.00
Pottawattamie	1.20		66.00
Shelby	36.00		1,980.00
Total	561.80	\$ 55.00	\$ 30,899.00
Bremser & Black Hawk Mutual Telephone Co.—Ex. 85—R. 195			
R. W. Kendall, Janesville, Iowa			
Black Hawk	41.00	19.50	799.50
Bremser	15.00		292.50
Total	56.00	\$ 19.50	\$ 1,092.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Brighton Mutual Telephone Co.—Ex. 220—R. 315			
R. W. Hinson, Brighton, Iowa			
Jefferson	29.25	46.00	1,345.50
Washington	53.00		2,438.00
Total	82.25	\$ 46.00	\$ 2,783.50
Bronson Telephone Co.—Ex. 15—R. 144—Real Estate \$1,200.00			
H. J. Johnson, Bronson, Iowa			
Woodbury	50.00	19.00	950.00
Brooklyn Mutual Telephone Co.—Ex. 398—R. 347—Real Estate \$1,000.00			
E. O. Ford, Brooklyn, Iowa			
Poweshiek	82.00	70.00	5,740.00
Rock Creek Telephone Co.—Ex. 27—R. 35			
G. F. Mitchell, Coln, Iowa			
Page	11.00	32.00	352.00
Buffalo Center Telephone & Exchange—Ex. 165—R. 33			
A. L. Olson, Buffalo Center, Iowa			
Kosuth	13.00	102.00	1,326.00
Winnebago	3.00		306.00
Total	16.00	\$ 102.00	\$ 1,632.00
Burt Telephone Co.—Ex. 148—R. 202			
J. P. Stow, Burt, Iowa			
Kosuth	50.00	34.50	2,055.50
Bussey Mutual Telephone Co.—Ex. 86—R. 155—Real Estate \$2,000.00			
Floy C. McClure, Bussey, Iowa			
Marion	2.00	615.00	1,226.00
Butler-Bremser Mutual Telephone Co.—Ex. 100—R. 570—Real Estate \$2,000.00			
Will Rodemeyer, Plainfield, Iowa			
Bremser	109.00	23.00	2,507.00
Butler	52.00		1,196.00
Total	161.00	\$ 23.00	\$ 3,703.00
Butler County Telephone Line—Ex. 199—R. 70—T. 1			
Mary Bode, Kelsey, Iowa			
Butler	104.00	14.00	1,456.00
Franklin	4.00		56.00
Grundy	4.50		63.00
Total	112.50	\$ 14.00	\$ 1,575.00
Caldwell Mutual Telephone Co.—Ex. 40—R. 60			
Eurus Johnson, Exline, Iowa			
Appanoose	20.00	23.00	460.00
Callender Mutual Telephone Co.—Ex. 97—R. 178—Real Estate \$2,500.00			
George W. Knutson, Callender, Iowa			
Calhoun	1.75	28.00	49.00
Webster	66.50		1,802.00
Total	68.25	\$ 28.00	\$ 1,911.00
Carson & Treynor Telephone Co.—Ex. 248—R. 302—Real Estate \$4,208.56			
Florence A. Munsen, Atlantic, Iowa			
Pottawattamie	130.00	37.00	4,810.00

TAXABLE VALUATION OF

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Casey Mutual Telephone Co.—Ex. 123—R. 206			
A. M. Fagan, Casey, Iowa			
Adair	56.00	17.00	952.00
Guthrie	69.00		1,173.00
Total	125.00	\$ 17.00	\$ 2,125.00
Central City Telephone Co.—Ex. 156—R. 166			
J. N. Dunn, Central City, Iowa			
Linn	50.00	40.00	2,000.00
Central Iowa Telephone Co.—Ex. 4622—R. 1407—			
Real Estate \$50,735.29			
C. S. Woodward, Cedar Rapids, Iowa			
Benton	19.25	131.00	2,521.75
Black Hawk	7.75		1,015.25
Grundy	40.00		5,240.00
Hardin	23.50		3,078.50
Iowa	106.75		13,833.25
Jasper	82.75		10,840.25
Marshall	14.75		1,932.25
Poweshiek	7.50		982.50
Story	49.50		6,484.50
Tama	215.00		28,165.00
Total	565.75	\$ 131.00	\$ 74,113.25
Central Mutual Telephone Co.—Ex. 1741—R. 1461			
—T. 4—Real Estate \$13,750.00			
P. C. Holdoegel, Rockwell City, Iowa			
Calhoun	477.65	70.00	33,435.50
Greene	4.00		280.00
Pocahontas	40.25		2,817.50
Sac	2.25		157.50
Webster	3.45		241.50
Total	527.60	\$ 70.00	\$ 36,932.00
Central West Public Service Telephone Co.—Ex. 4990—R. 4929—T. 11—Real Estate \$23,372.61			
Judson Large, 117 N. 15th St., Omaha, Neb.			
Buena Vista	62.41	48.25	3,011.28
Carroll	22.40		1,080.80
Cerro Gordo	122.80		5,925.20
Cherokee	69.75		3,365.44
Clay	4.80		231.60
Crawford	64.80		3,136.80
Franklin	243.85		11,765.76
Greene	2.30		106.15
Hancock	45.20		2,180.90
Harrison	16.90		815.45
Ida	12.00		579.00
Lyon	223.35		10,776.64
O'Brien	22.70		1,065.27
Oswego	119.37		5,789.25
Plymouth	138.60		7,662.45
Sac	217.60		10,494.37
Shelby	52.30		2,515.45
Sioux	80.10		3,864.82
Union	122.50		5,920.82
Webster	50.30		2,861.22
Woodbury	204.70		9,876.78
Wright	168.40		8,125.30
Total	2,096.63	\$ 48.25	\$ 161,135.45
Chariton Telephone Co.—Real Estate \$3,250.00			
W. H. Buckingham, Omaha, Neb.			
Lucas	3.75	265.00	993.75
Chester Telephone Co.—Ex. 47—R. 45			
John M. Hughes, Chester, Iowa			
Howard	50.25	14.50	728.63

TELEPHONE AND TELEGRAPH PROPERTY

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Churdan Mutual Telephone Co.—Ex. 175—R. 100			
—Real Estate \$500.00			
A. P. Fuhrmeister, Churdan, Iowa			
Greene	38.00	55.00	2,090.00
Citizens Mutual Telephone Co.—Ex. 526—R. 299—			
T. 1—Real Estate \$4,000.00			
H. Maurice, Jefferson, Iowa			
Greene	129.50	61.00	7,899.50
Citizens Telephone Co.—Ex. 698—R. 219			
B. A. Agee, Marengo, Iowa			
Benton	4.00	100.00	400.00
Iowa	80.00		8,400.00
Total	84.00	\$ 100.00	\$ 8,400.00
Citizens' Telephone Line—Ex. 110—R. 20			
W. E. Hook, Batavia, Iowa			
Jefferson	19.50	43.00	838.50
Wapello	3.50		150.50
Total	23.00	\$ 43.00	\$ 989.00
Clare Mutual Telephone Co.—Ex. 44—R. 178—T. 2			
Nelle Cronin, Clare, Iowa			
Pocahontas	1.00	18.00	18.00
Webster	69.00		1,242.00
Total	70.00	\$ 18.00	\$ 1,260.00
Clarence Telephone Co.—Ex. 230—R. 290—Real Estate \$5,768.00			
H. J. Klatt, Clarence, Iowa			
Cedar	82.00	52.00	4,264.00
Jones	9.00		468.00
Total	91.00	\$ 52.00	\$ 4,732.00
Clayton County Farmers Mutual Telephone Co.—Ex. 60—R. 356			
J. J. Finnegan, Elkader, Iowa			
Clayton	120.00	16.00	1,920.00
Clear Creek Mutual Telephone Co.—Ex. 11—R. 55			
C. E. Allen, Tiffin, Iowa			
Johnson	17.00	19.00	323.00
Clear Lake Independent Telephone Co.—Ex. 711—R. 9			
George R. Fawkes, Mason City, Iowa			
Cerro Gordo	22.50	358.00	8,065.00
Clemons Mutual Telephone Co.—R. 168—T. 1—Real Estate \$1,000.00			
F. W. Grant, Clemons, Iowa			
Marshall	44.50	21.00	934.50
Coin & Northboro Telephone Co.—Ex. 104—R. 145—Real Estate \$500.00			
R. B. Murphy, Northboro, Iowa			
Fremont	9.50	34.00	323.00
Page	34.00		1,156.00
Total	43.50	\$ 34.00	\$ 1,479.00
Columbia Mutual Telephone Co.—R. 301—Real Estate \$400.00			
Sidney Temple, Columbia, Iowa			
Lucas	33.50	16.00	536.00
Marion	67.12		1,075.92
Monroe	1.00		16.00
Total	100.62	\$ 16.00	\$ 1,609.92

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Consolidated Scranton Telephone Co.—Ex. 149—R. 353 S. A. Angustus, Scranton, Iowa Greene	140.00	22.00	3,080.00
Coon Creek Telephone Co.—Ex. 72—R. 70 C. H. Crandall, Blairstown, Iowa Benton Iowa	18.00 5.00	22.00	396.00 110.00
Total	23.00	\$ 22.00	\$ 506.00
Corning Telephone Co.—Ex. 415—R. 270 Ida A. Anderson, Corning, Iowa Adams Montgomery Taylor Union	162.50 4.00 5.50 6.00	32.00	5,200.00 128.00 176.00 192.00
Total	178.00	\$ 32.00	\$ 5,696.00
Corwith Telephone Exchange—Ex. 123—R. 185—T. 1 Fay Seace, Corwith, Iowa Hancock Kossuth	36.00 16.50	33.50	1,206.00 552.75
Total	52.50	\$ 33.50	\$ 1,758.75
Crawford County Farmers Mutual Telephone Co.—Ex. 20—R. 178—Real Estate \$300.00 W. C. Schwarz, Charter Oak, Iowa Crawford	67.00	17.00	1,139.00
Crawford County Telephone Co.—Ex. 1225—R. 1175—Real Estate \$9,255.00 George E. Trager, Denison, Iowa Crawford Shelby	580.50 3.50	41.00	23,800.50 143.50
Total	584.00	\$ 41.00	\$ 23,944.00
Crawfordsville Telephone Co.—R. 270—Real Estate \$2,800.00 H. R. Noonan, Crawfordsville, Iowa Louisa Washington	14.00 55.00	22.50	315.00 1,237.50
Total	69.00	\$ 22.50	\$ 1,552.50
Creston Mutual Telephone Co.—Ex. 2251—R. 434—T. 12—Real Estate \$61,286.39 G. E. Atkinson, Creston, Iowa Adair Madison Union	51.50 9.50 109.07	179.00	9,218.50 1,700.50 22,736.53
Total	227.07	\$ 179.00	\$ 40,645.53
Cummings Mutual Telephone Co.—Ex. 1—R. 69—Real Estate \$1,200.00 James J. Moltvihill, Cumming, Iowa Madison Warren	20.50 10.00	29.00	594.50 290.00
Total	30.50	\$ 29.00	\$ 884.50

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Danville Mutual Telephone Co.—Ex. 105—R. 405—Real Estate \$1,125.00 A. H. Schroeder, Danville, Iowa Des Moines Henry Lee	78.00 12.50 .50	28.60	2,230.80 357.50 14.30
Total	91.00	\$ 28.60	\$ 2,602.60
Dayton Mutual Telephone Co.—Ex. 222—R. 279—T. 2 O. S. Larson, Dayton, Iowa Boone Webster	7.50 108.50	32.00	240.00 3,472.00
Total	116.00	\$ 32.00	\$ 3,712.00
Defiance Telephone Co.—Ex. 80—R. 136—Real Estate \$1,200.00 Henry V. Bieker, Defiance, Iowa Crawford Shelby	9.25 41.50	26.00	240.50 1,079.00
Total	50.75	\$ 26.00	\$ 1,319.50
Delta Telephone Exchange—Ex. 200—R. 3 E. S. Collins, Delta, Iowa Keokuk	7.00	223.00	1,561.00
Denmark Independent Telephone and Light Line—Ex. 25—R. 335 Katherine Fitzpatrick, Burlington, Iowa Des Moines Lee	1.00 99.00	16.00	16.00 1,584.00
Total	100.00	\$ 16.00	\$ 1,600.00
Dixon Mutual Telephone Co.—R. 210 John Christianson, Dixon, Iowa Clinton Scott	4.25 32.50	20.00	85.00 1,050.00
Total	36.75	\$ 20.00	\$ 1,135.00
Dolliver Telephone Exchange—Ex. 31—R. 99 F. J. Davis, Dolliver, Iowa Emmet	35.50	17.25	612.38
Drakesville Mutual Telephone Line—R. 168—Real Estate \$500.00 W. C. Milan, Drakesville, Iowa Davis	65.00	14.00	910.00
Duncombe Telephone Co.—Ex. 70—R. 220—Real Estate \$1,900.00 W. V. Leach, Duncombe, Iowa Hamilton Webster	7.00 77.00	22.60	154.00 1,694.00
Total	84.00	\$ 22.60	\$ 1,848.00
Dunkerton Telephone Co.—R. 205 F. P. Davis, Dunkerton, Iowa Black Hawk Bremer	68.25 1.00	17.00	1,160.25 17.00
Total	69.25	\$ 17.00	\$ 1,177.25

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Earling Mutual Telephone Co.—Ex. 72—R. 167—T. 1			
W. B. Ryan, Earling, Iowa			
Crawford	1.50	21.00	31.50
Shelby	58.00		1,218.00
Total	59.50	\$ 21.00	\$ 1,249.50
Early Farmers Telephone Co.—Ex. 151—R. 201—Real Estate \$3,000.00			
James Keele, Early, Iowa			
Sac	73.00	36.00	2,628.00
Eastern Iowa Telephone & Telegraph Co.—Ex. 1440—R. 1536—T. 10—Real Estate \$6,612.00			
R. H. Coyne, Manchester, Iowa			
Buchanan	36.50	56.00	2,044.00
Delaware	460.50		25,788.00
Total	497.00	\$ 56.00	\$ 27,832.00
Eldon Independent Telephone Co.—Ex. 321—R. 50—Real Estate \$400.00			
J. W. Calhoun, Eldon, Iowa			
Davis	4.00	149.00	596.00
Jefferson	1.00		149.00
Van Buren	2.00		298.00
Wapello	16.50		2,458.50
Total	23.50	\$ 149.00	\$ 3,501.50
Eldridge Mutual Telephone Co.—Ex. 66—R. 262—Real Estate \$3,500.00			
M. H. Calderwood, Eldridge, Iowa			
Scott	73.00	30.00	2,190.00
Elkhart Mutual Telephone Co.—Ex. 45—R. 115—T. 1—Real Estate \$500.00			
A. T. Green, Elkhart, Iowa			
Polk	54.00	18.00	972.00
Elliott Mutual Telephone Co.—Ex. 157—R. 280—Real Estate \$1,600.00			
Will Fortune, Elliott, Iowa			
Cass	6.00	27.00	162.00
Montgomery	80.00		2,160.00
Pottawattamie	29.00		783.00
Total	115.00	\$ 27.00	\$ 3,105.00
Ellston Telephone Exchange—Ex. 52—R. 6			
Mrs. J. L. Trisler, Ellston, Iowa			
Ringgold	3.25	97.00	315.25
Ellsworth Mutual Telephone Co.—Ex. 120—R. 228—Real Estate \$3,200.00			
Ida K. Tjetland, Ellsworth, Iowa			
Hamilton	79.00	30.00	2,370.00
Hardin	1.00		30.00
Total	80.00	\$ 30.00	\$ 2,400.00
Essex Mutual Telephone Co.—Ex. 220			
F. O. Peterson, Essex, Iowa			
Page	5.00	110.00	550.00
Exley Private Telephone Co.—R. 32			
C. S. Exley, Woodburn, Iowa			
Clarke	4.50	10.00	45.00
Decatur	3.25		32.50
Lucas	18.75		187.50
Total	26.50	\$ 10.00	\$ 265.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Fairfax Mutual Telephone Co.—Ex. 1—R. 420			
H. P. Losey, Fairfax, Iowa			
Johnson	29.00	18.00	522.00
Linn	82.00		1,494.00
Total	101.00	\$ 18.00	\$ 1,854.00
Fairfield Telephone Co.—Ex. 1843—R. 544—T. 17—Real Estate \$30,216.10			
N. E. Swanson, Newton, Iowa			
Jefferson	233.50	125.00	29,187.50
Washington	1.50		187.50
Total	235.00	\$ 125.00	\$ 29,375.00
Farmersburg, Wagner & St. Olaf Telephone Co.—Ex. 30—R. 29			
M. J. Klinkenberg, St. Olaf, Iowa			
Clayton	8.25	36.00	297.00
Farmers & Business Men's Mutual Telephone Co.—R. 552—Real Estate \$7,000.00			
Carl Lohmann, Wheatland, Iowa			
Clinton	142.50	24.00	3,420.00
Scott	7.00		168.00
Total	149.50	\$ 24.00	\$ 3,588.00
Farmers & Business Men's Mutual Telephone Co.—Ex. 60—R. 500—Real Estate \$1,600.00			
O. S. Bower, Smithland, Iowa			
Monona	25.75	17.50	450.63
Woodbury	165.75		2,900.62
Total	191.50	\$ 17.50	\$ 3,351.25
Farmers & Merchants Mutual Telephone Co.—Ex. 110			
Theo. Hawkinson, Walker, Iowa			
Linn	2.00	345.00	690.00
Farmers & Merchants Mutual Telephone Co.—Ex. 48—R. 160—Real Estate \$750.00			
W. E. Hill, Eldon, Iowa			
Davis	15.00	20.00	300.00
Jefferson	2.00		40.00
Van Buren	5.00		100.00
Wapello	40.00		800.00
Total	62.00	\$ 20.00	\$ 1,240.00
Farmers & Merchants Mutual Telephone Co.—Ex. 72—R. 108—Real Estate \$300.00			
Rowe T. Derry, Redding, Iowa			
Ringgold	57.00	16.00	912.00
Farmers & Merchants' Mutual Telephone Co.—Ex. 50—R. 125—Real Estate \$350.00			
Joseph B. Lensen, Panama, Iowa			
Harrison	6.00	17.00	102.00
Shelby	58.00		986.00
Total	64.00	\$ 17.00	\$ 1,088.00
Farmers & Merchants Telephone Co.—Ex. 75—R. 325—Real Estate \$5,452.00			
George D. Phillips, Linn Grove, Iowa			
Buena Vista	105.00	24.00	2,520.00
Clay	15.00		360.00
Total	120.00	\$ 24.00	\$ 2,880.00

TAXABLE VALUATION OF

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Farmers Mutual Telephone Co. of Adair—Ex. 615—R. 555—Real Estate \$4,161.35			
F. E. Sears, Fontanelle, Iowa			
Adair	151.00	65.00	10,365.00
Adams	1.00		65.00
Cass	7.50		516.00
Guthrie	1.50		102.00
Total	161.00	\$ 65.00	\$ 10,948.00
Farmers Mutual Telephone Co. of Clarinda—Ex. 1275—R. 21—Real Estate \$29,098.34			
H. S. Miller, Clarinda, Iowa			
Page	30.50	625.00	19,062.50
Farmers Mutual Telephone Co. of Clinton—Ex. 45—R. 240			
Harry Melntz, Grand Mound, Iowa			
Clinton	70.50	19.00	1,339.50
Farmers Mutual Telephone Co.—R. 120—Real Estate \$2,000.00			
G. E. Parker, Webb, Iowa			
Buena Vista	.75	20.00	15.00
Clay	43.00		860.00
Total	43.75	\$ 20.00	\$ 875.00
Farmers Mutual Telephone Co.—R. 245			
Joe A. Heber, Ft. Atkinson, Iowa			
Fayette	7.00	14.00	98.00
Winnebago	71.00		994.00
Total	78.00	\$ 14.00	\$ 1,092.00
Farmers Mutual Telephone Co.—Ex. 71—R. 245—Real Estate \$765.00			
Dorothy Renaud, Bondurant, Iowa			
Polk	79.00	22.00	1,738.00
Farmers Mutual Telephone Co.—Ex. 65—R. 170			
Earl Rosenberger, Ladara, Iowa			
Iowa	52.75	23.00	1,213.25
Farmers Mutual Telephone Co.—R. 14			
H. O. White, Rome, Iowa			
Henry	6.00	14.00	84.00
Farmers Mutual Telephone Co.—Ex. 30—R. 135—Real Estate \$1,500.00			
John N. Jacobson, Cylinder, Iowa			
Palo Alto	65.00	16.00	1,040.00
Farmers Mutual Telephone Co.—Ex. 42—R. 85			
Ray Carter, Oto, Iowa			
Woodbury	45.00	17.00	765.00
Farmers Mutual Telephone Co.—Ex. 588—R. 757—T. 8—Real Estate \$15,200.00			
H. O. Brahm, Rudd, Iowa			
Cerro Gordo	37.50	37.00	1,387.50
Floyd	243.50		9,090.50
Mitchell	10.00		370.00
Total	291.00	\$ 37.00	\$ 10,768.00
Farmers Mutual Telephone Co.—Ex. 163—R. 370			
E. N. Johnson, Stanton, Iowa			
Montgomery	156.00	20.00	3,120.00
Page	11.00		220.00
Total	167.00	\$ 20.00	\$ 3,340.00

TELEPHONE AND TELEGRAPH PROPERTY

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Farmers Mutual Telephone Co.—Ex. 364—R. 230			
Mrs. Ethel Hanson, Moulton, Iowa			
Appanoose	65.00	28.00	1,820.00
Davis	20.00		560.00
Total	85.00	\$ 28.00	\$ 2,380.00
Farmers Mutual Telephone Co.—R. 457—T. 216—Real Estate \$5,229.35			
Frances M. Wood, Jesup, Iowa			
Black Hawk	87.88	23.00	2,000.04
Buchanan	86.00		2,838.00
Total	173.88	\$ 23.00	\$ 5,738.04
Farmers Mutual Telephone Co.—Ex. 140—R. 180			
F. P. Weatherwax, Shellsburg, Iowa			
Benion	73.00	25.00	1,825.00
Linn	7.00		175.00
Total	80.00	\$ 25.00	\$ 2,000.00
Farmers Mutual Telephone Exchange of College Springs—Ex. 161—R. 3—Real Estate \$2,626.66			
W. C. McLean, Braddyville, Iowa			
Page	15.00	125.00	1,875.00
Farmers Mutual Telephone Co. of Emmons, Minn.—R. 90			
Fred Lindaman, Conger, Minn.			
Winnebago	16.00	12.00	192.00
Worth	22.00		264.00
Total	38.00	\$ 12.00	\$ 456.00
Farmers Mutual Telephone of Low Moor—R. 129			
Otto Muhs, Low Moor, Iowa			
Clinton	44.00	17.00	748.00
Scott	1.00		17.00
Total	45.00	\$ 17.00	\$ 765.00
Farmers Mutual Telephone Co. of Shelby County—Ex. 341—R. 445—T. 4—Real Estate \$2,600.00			
E. H. Ames, Harlan, Iowa			
Audubon	6.00	39.00	234.00
Shelby	174.00		6,786.00
Total	180.00	\$ 39.00	\$ 7,020.00
Farmers Mutual Telephone Co. of Yarmouth—R. 178—Real Estate \$1,205.00			
C. C. Payne, Yarmouth, Iowa			
Des Moines	49.00	18.50	906.50
Henry	4.00		74.00
Total	53.00	\$ 18.50	\$ 980.50
Farmers Rippey Angus Telephone Co.—Ex. 62—R. 131—Real Estate \$900.00			
J. H. Van Scoy, Rippey, Iowa			
Boone	6.75	20.00	135.00
Greene	54.25		1,025.00
Total	61.00	\$ 20.00	\$ 1,160.00
Farmers Rural Telephone Co. of Kamrar—Ex. 35—R. 120—Real Estate \$500.00			
Dick Heumen, Kamrar, Iowa			
Hamilton	50.00	17.00	850.00
Farmers Telephone Co.—R. 333			
Andrew Frederickson, Essex, Iowa			
Page	116.00	12.00	1,392.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Farmers Telephone Co.—Ex. 105—R. 156—Real Estate \$1,500.00			
J. E. Manning, Batavia, Iowa	39.00	34.00	1,326.00
Jefferson	12.00		408.00
Wapello			
Total	51.00	\$ 34.00	\$ 1,734.00
Farmers Telephone Co.			
C. V. Sylvester, Meriden, Iowa	44.00	15.00	660.00
Cherokee			
Farmers Telephone Co. of Quimby—Ex. 82—R. 215—Real Estate \$1,200.00			
E. E. Courtright, Quimby, Iowa	113.00	17.00	1,921.00
Cherokee	8.00		136.00
Ida			
Total	121.00	\$ 17.00	\$ 2,057.00
Farmers Telephone Co. of Riceville—Ex. 209—R. 401			
Peter Reicherts, Riceville, Iowa	92.00	28.00	2,576.00
Howard	50.75		1,421.00
Mitchell			
Total	142.75	\$ 28.00	\$ 3,997.00
Farmers Telephone Co. of Rockwell—Ex. 161—R. 314—Real Estate \$900.00			
Emil Thelen, Rockwell, Iowa	6.50	20.00	130.00
Butler	157.00		3,140.00
Cerro Gordo	6.00		120.00
Floyd	7.00		140.00
Franklin			
Total	176.50	\$ 20.00	\$ 3,530.00
Farmers & Traders Telephone Co.—Ex. 110—R. 275			
H. E. Davis, Fremont, Iowa	1.00	43.00	43.00
Kookuk	38.00		1,624.00
Mahaska			
Total	39.00	\$ 43.00	\$ 1,677.00
Farm Mutual Telephone Co.—Ex. 223—R. 607—Real Estate \$5,500.00			
Joe L. Slaughter, Grimes, Iowa	122.50	28.00	3,430.00
Dallas	90.50		2,534.00
Polk			
Total	213.00	\$ 28.00	\$ 5,964.00
Farnhamville Mutual Telephone Co.—Ex. 99—R. 172			
Charles Beecham, Farnhamville, Iowa	48.63	22.00	1,069.86
Calhoun	4.00		88.00
Greene	19.75		434.50
Webster			
Total	72.38	\$ 22.00	\$ 1,592.36
Farragut Public Service Co.—Ex. 125—R. 175—Real Estate \$750.00			
J. J. Whisler, Farragut, Iowa	52.00	36.00	1,872.00
Fremont			
Farrar Independent Telephone Co.—R. 64			
Mrs. Nora Olinger, Farrar, Iowa	1.75	13.00	22.75
Jasper	23.50		305.50
Polk	.75		9.75
Story			
Total	26.00	\$ 13.00	\$ 338.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Fayette County Mutual Telephone Co.—Ex. 288—R. 419—Real Estate \$5,697.68			
J. S. Briggs, Fayette, Iowa	191.00	33.00	6,303.00
Fayette			
Fenton Telephone Co.—Ex. 90—R. 195—Real Estate \$3,375.00			
F. H. Bohn, Fenton, Iowa	2.00	24.00	48.00
Emmet	36.00		864.00
Kossuth	40.50		972.00
Palo Alto			
Total	78.50	\$ 24.00	\$ 1,884.00
Fertile Incorporated Telephone Co.—R. 188—Real Estate \$150.00			
N. E. Field, Joice, Iowa	32.50	16.00	520.00
Cerro Gordo	.50		8.00
Hancock	.75		12.00
Winnebago	31.25		500.00
Worth			
Total	65.00	\$ 16.00	\$ 1,040.00
Finchford Mutual Telephone Co.—R. 146—Ex. 1—Real Estate \$1,240.00			
Mrs. R. C. Beatty, Janesville, Iowa	25.00	18.00	450.00
Black Hawk	6.00		108.00
Bremer	16.25		292.50
Butler			
Total	47.25	\$ 18.00	\$ 850.50
Fl. Dodge Telephone Co.—Ex. 6,675—R. 419—T. 6—Real Estate \$59,822.00			
George B. Wheeler, Ft. Dodge	4.50	575.00	2,587.50
Calhoun	160.75		92,431.25
Webster			
Total	165.25	\$ 575.00	\$ 95,018.75
Fowler Telephone Co.—Ex. 880—R. 425—Real Estate \$2,000.00			
W. H. Fowler, Pella, Iowa	9.00	290.00	2,610.00
Mahaska	35.00		10,150.00
Marion			
Total	44.00	\$ 290.00	\$ 12,760.00
Galva Telephone Exchange Co.—R. 265—Ex. 155—Real Estate \$2,572.00			
M. M. Elk, Galva, Iowa	13.00	28.00	364.00
Buena Vista	33.50		938.00
Cherokee	53.50		1,409.00
Ida	16.00		448.00
Sac			
Total	116.00	\$ 28.00	\$ 3,248.00
Garber Farmers Telephone Co.—Ex. 8—R. 67			
Elmer C. Morley, Garber, Iowa	29.75	12.00	357.00
Clayton			
Garden City Telephone Co.—R. 49—Real Estate \$250.00			
A. O. Bervan, Garden City, Iowa	20.00	15.00	300.00
Hardin			
Garnaville Telephone Co.—Ex. 26—R. 26			
J. H. H. Stiehl, Garnaville, Iowa	16.00	19.00	304.00
Clayton			

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Genoa & Seymour Farmers Telephone Co.—Ex. 235 —R. 286—T. 2 S. M. Kirkland, Seymour, Iowa Appanoose Wayne	45.00 70.00	30.00	1,377.00 2,100.00
Total	115.00	\$ 30.00	\$ 3,477.00
German American Telephone Co.—Ex. 85—R. 346 —Real Estate \$1,600.00 John G. Sanders, Houghton, Iowa Henry Lee Van Buren	20.75 94.75 4.25	21.00	435.75 1,989.75 89.25
Total	119.75	\$ 21.00	\$ 2,514.75
Goldfield Telephone Co.—Ex. 199—R. 294—Real Estate \$1,600.00 Charles Troyer, Goldfield, Iowa Humboldt Wright	20.75 70.25	40.00	830.00 2,810.00
Total	91.00	\$ 40.00	\$ 3,640.00
Gowrie Mutual Telephone Co.—Ex. 273—R. 261 C. S. Strand, Gowrie, Iowa Calhoun Webster	3.00 81.50	46.00	138.00 3,769.00
Total	84.50	\$ 46.00	\$ 3,887.00
Grattinger Telephone Co.—Ex. 142—R. 292—T. 2 —Real Estate \$2,300.00 P. J. McCarty, Grattinger, Iowa Emmet Palo Alto	37.00 89.00	24.00	888.00 2,136.00
Total	126.00	\$ 24.00	\$ 3,024.00
Grafton Rural Telephone Co.—R. 228 H. C. Miller, Grafton, Iowa Mitchell Worth	10.00 68.00	15.00	150.00 1,020.00
Total	78.00	\$ 15.00	\$ 1,170.00
Grand River Mutual Telephone Co.—R. 12 Elba Shewmaker, Grand River, Iowa Deatur	11.25	7.00	78.75
Grandview Telephone Co.—Ex. 70—R. 118—Real Estate \$800.00 H. Gast, Grand View, Iowa Louisa	55.00	10.00	550.00
Grant Township Mutual Telephone Co.—Ex. 90—R. 148—Real Estate \$800.00 Axel Western, Boxholm, Iowa Boone	55.00	24.50	1,347.50
Granville Telephone Association—Ex. 73—R. 130—Real Estate \$100.00 F. J. Dietrick, Granville, Iowa Cherokee O'Brien Plymouth Sioux	5.00 21.50 1.50 50.75	16.00	80.00 344.00 24.00 812.00
Total	84.25	\$ 16.00	\$ 1,348.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Gravety Mutual Telephone Exchange—Ex. 135—Real Estate \$900.00 Selmer Savage, Gravety, Iowa Taylor			475.00
Guder & Clermont Telephone Co.—Ex. 40—R. 100 G. L. Ostle, Clermont, Iowa Clayton Fayette	19.50 30.50	19.50	380.25 599.75
Total	40.00	\$ 19.50	\$ 780.00
Guttenberg-Garnaville-Garber Farmers Telephone Co.—R. 104 Wm. Rodenberg, Guttenberg, Iowa Clayton	32.00	15.00	480.00
Halbur Telephone Co.—Ex. 26—R. 73 John Schenkelberg, Halbur, Iowa Carroll	21.00	20.00	420.00
Hamburg & Madison Mutual Telephone Co.—R. 24 George R. Green, Hamburg, Iowa Fremont	13.00	13.00	169.00
Hancock Telephone Co.—R. 235—Real Estate \$500.00 F. N. Case, Hancock, Iowa Pottawattamie	65.00	17.75	1,153.75
Hanlontown Co-operative Telephone Co.—Ex. 40—R. 57—Real Estate \$500.00 C. H. Thompson, Hanlontown, Iowa Worth	29.50	23.00	678.50
Harcourt Mutual Telephone Co.—R. 150 Roy C. Lind, Harcourt, Iowa Webster	27.00	21.00	567.00
Haskins Mutual Telephone Co.—Ex. 15—R. 115 Mr. W. B. Gordon, Haskins, Iowa Washington	53.00	13.00	689.00
Havelock Telephone Co.—Ex. 80—R. 176 Fred W. Maltzahn, Havelock, Iowa Pocahontas	76.50	20.00	1,530.00
Hawkeye Co-operative Telephone Co.—Ex. 150—R. 231 Walter Delachmer, Hawkeye, Iowa Fayette	78.25	34.00	2,660.50
Hazleton Farmers Telephone Co.—Ex. 75—R. 200—Real Estate \$1,573.00 E. P. Latham, Hazleton, Iowa Buchanan	56.00	29.00	1,624.00
Hedrick Telephone Co.—Ex. 218—R. 225 Viola Breon, Hedrick, Iowa Jefferson Keokuk Mahaska Wapello	8.00 52.00 3.00 6.00	47.00	376.00 2,444.00 141.00 282.00
Total	69.00	\$ 47.00	\$ 3,243.00
Henderson Telephone Co.—Ex. 75—R. 105—T. 1 Arthur Phelps, Henderson, Iowa Mills Montgomery	26.00 20.50	22.00	572.00 451.00
Total	46.50	\$ 22.00	\$ 1,023.00

TAXABLE VALUATION OF

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Henry County Telephone Co.—Ex. 363—R. 446— Real Estate \$4,037.00 F. W. Walter, New London, Iowa Des Moines Henry	30.75 141.00	42.00	1,291.50 5,922.00
Total	171.75	\$ 42.00	\$ 7,213.50
Highland Mutual Telephone Association—R. 125— Real Estate \$1,000.00 O. J. Bull, Ottumwa, Iowa Wapello	50.00	15.00	750.00
Hospers Telephone Exchange—Ex. 137—R. 6 Jerry Raak, Jr., Hospers, Iowa Sioux	4.50	225.00	1,012.50
Hudson Mutual Telephone Co.—Ex. 75—R. 225— Real Estate \$800.00 W. D. Strayer, Hudson, Iowa Black Hawk Grundy	54.00 2.00	28.00	1,512.00 56.00
Total	56.00	\$ 28.00	\$ 1,568.00
Humeston Telephone Exchange Co.—Ex. 251—R. 12 H. W. Marks, Humeston, Iowa Lucas Wayne	2.00 11.00	195.00	390.00 2,145.00
Total	13.00	\$ 195.00	\$ 2,535.00
Huxley Mutual Telephone Co.—Ex. 83—R. 140 J. F. Kalsen, Huxley, Iowa Polk Story	12.00 45.00	21.50	258.00 967.50
Total	57.00	\$ 21.50	\$ 1,225.50
Ida County Telephone Co.—Ex. 545—R. 420—Real Estate \$2,500.00 Ed G. Bowman, Ida Grove, Iowa Ida	170.50	55.00	9,377.50
Imogene Telephone System—Ex. 50—R. 125—Real Estate \$300.00 C. J. Beckwith, Shenandoah, Iowa Fremont Mills Page	30.00 8.00 2.00	19.00	570.00 152.00 38.00
Total	40.00	\$ 19.00	\$ 770.00
Ingham Township Mutual Telephone Co.—Ex. 147—R. 251 S. O. Barlow, Dumont, Iowa Butler Franklin	97.00 28.00	15.00	1,455.00 420.00
Total	125.00	\$ 15.00	\$ 1,875.00
Interior Telephone Co.—Ex. 1975—R. 464—Real Estate \$7,500.00 G. L. Saunders, Grinnell, Iowa Powsheik	44.00	600.00	26,400.00

TELEPHONE AND TELEGRAPH PROPERTY

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Inter-State Telephone Co.—Ex. 1828—R. 2125— Real Estate \$17,216.52 J. R. Denkhoff, Dyersville, Iowa Clayton Delaware Dubuque Payette Jones	157.75 108.25 268.00 85.40 50.50	57.00	8,991.75 6,176.25 15,276.00 4,867.80 2,878.50
Total	669.90	\$ 57.00	\$ 38,184.50
Iowa Central Telephone Co.—Ex. 1463—R. 1450— Real Estate \$11,750.00 N. E. Swanson, Newton, Iowa Cedar Johnson Jones Linn Scott	191.50 39.75 31.00 18.25 60.50	87.00	16,660.50 3,458.25 2,697.00 1,587.75 5,285.00
Total	341.00	\$ 87.00	\$ 30,188.50
Iowa Hilltop Township Telephone Co.—Ex. 9—R. 174—Real Estate \$1,500.00 H. E. Gelger, Conroy, Iowa Iowa	48.50	22.00	1,067.00
Iowa State Telephone Co.—Ex. 6673—R. 3183—T. 35—Real Estate \$205,543.43 N. E. Swanson, Newton, Iowa Butler Bremer Chickasaw Clinton Floyd Grundy Jackson Jasper Jones Polk Powsheik	91.75 103.00 278.00 280.42 96.00 31.00 34.25 171.62 131.25 50.00 17.75 1.25	51.00	4,640.25 5,259.00 14,258.00 14,258.22 4,926.00 1,611.00 1,116.75 15,616.51 11,943.75 2,780.00 1,615.25 113.75
Total	1,396.28	\$ 91.00	\$ 115,231.48
Iowa Union Telephone Co.—Ex. 2509—R. 575— Real Estate \$14,338.60 R. P. Smith, Mason City, Iowa Cerro Gordo Clay Hancock Kossuth Mitchell O'Brien Palo Alto Winneshago	4.00 2.00 95.25 2.50 113.63 40.40 101.56 4.50	87.00	348.00 174.00 8,296.45 217.50 9,885.81 3,514.80 8,835.72 396.71
Total	363.77	\$ 87.00	\$ 31,647.99
Iowa United Telephone Co.—Ex. 4989—R. 1655—T. 26—Real Estate \$12,447.23 C. E. Hoy, Albion, Iowa Appanoose Greene Guthrie Jasper Mahaaka Monroe Pottawattamie Powsheik Shelby Wapello	25.00 23.00 80.75 1.25 135.50 145.25 75.75 26.25 167.00 38.75	98.00	2,450.00 2,254.00 7,915.50 125.50 13,279.00 14,234.50 7,425.50 2,572.50 16,366.00 3,797.50
Total	719.50	\$ 98.00	\$ 70,511.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Jamaica Mutual Telephone Co.—Ex. 48—R 104— Real Estate \$1,000.00 J. C. Thompson, Perry, Iowa			
Dallas	12.50	16.00	200.00
Grove	10.75		172.00
Outlets	48.75		622.80
Total	61.00	\$ 16.00	\$ 974.80
Jefferson Mutual Telephone Co.—Ex. 55—R 200 W. E. Franklin, Menio, Iowa			
Adair	14.25	18.00	256.50
Outlets	41.75		531.00
Total	56.00	\$ 18.00	\$ 1,009.50
Johansen Grave, Colo & New Albin Telephone Co.— Ex. 53—R 30—Real Estate \$1,450.00 E. G. Schoonover, Colo, Iowa			
Story	35.00	12.00	420.00
Joice Telephone Co.—Ex. 20—R. 75 S. R. Torgerson, Joice, Iowa			
Winnebago	5.75	19.00	109.25
Worth	71.75		912.75
Total	77.50	\$ 19.00	\$ 1,482.00
Jordan-Soldier Valley Mutual Telephone Co.—R 249—Real Estate \$1,200.00 Clyde E. Dickinson, Soldier, Iowa			
Monona	56.00	17.30	966.80
Junction Mutual Telephone Co.—Ex. 280—R 236— Real Estate \$2,500.00 O. H. Lobstedt, Grand Junction, Iowa			
Boone	12.50	49.00	612.50
Groene	81.50		3,362.50
Total	94.00	\$ 49.00	\$ 4,000.00
Kennett Telephone Co.—Ex. 60—R 140 H. F. Gray, Kennett, Iowa			
Worth	58.00	19.00	1,102.00
Keyetene-Monmouth Telephone Co.—Ex. 48—R 36 Mrs. E. R. Bristol, Monmouth, Iowa			
Jackson	17.00	22.00	374.00
Jones	4.00		88.00
Total	21.00	\$ 22.00	\$ 462.00
Killsbuff Mutual Telephone Exchange—Ex. 97 Irving A. Irish, Killsbuff, Iowa			
Jasper	24.25	21.00	509.25
Kiron Telephone Co.—R 386 E. N. Sandstrom, Kiron, Iowa			
Crawford	37.00	16.00	592.00
Ida	49.00		648.00
Rae	45.00		585.00
Total	131.00	\$ 16.00	\$ 2,225.00
Lacoma Telephone Exchange—Ex. 130 Clair Quiggle, Milo, Iowa			
Wayne	2.00	406.25	812.50
Lake Mills Telephone Co.—Ex. 271—R. 7—Real Estate \$7,500.00 J. A. Horvitz, Lake Mills, Iowa			
Winnebago	5.87	518.00	3,040.86
Worth	1.50		177.14
Total	7.37	\$ 518.00	\$ 3,218.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Lanesboro Mutual Telephone Co.—Ex. 60—R 4— Real Estate \$1,500.00 Lee D. Waldron, Lanesboro, Iowa			
Carroll	1.00	239.50	239.50
Lanyon Mutual Telephone Co. No. 1—R. 82—Real Estate \$375.00 C. A. Bjork, Lanyon, Iowa			
Groene	7.00	18.00	126.00
Webster	22.50		288.00
Total	29.50	\$ 18.00	\$ 474.00
La Porte City Farmers Mutual Telephone Co.— Ex. 400—R. 575—Real Estate \$6,300.00 J. F. Bahr, La Porte City, Iowa			
Des Moines	52.50	45.00	2,362.50
Newton	121.00		5,445.00
Rock Hawk	1.50		67.50
Bohannon	8.50		382.50
Total	183.50	\$ 45.00	\$ 2,857.50
Laurens & Curlew Telephone Co.—Ex. 21—R. 83 Gertrude Fisher, Curlew, Iowa			
Palo Alto	55.00	15.00	825.00
Forchontas	5.00		75.00
Total	60.00	\$ 15.00	\$ 900.00
Lawson Telephone Co.—Ex. 70—R 185 Sophia Ludwig, Lawton, Iowa			
Plymouth	19.50	16.00	312.00
Woodbury	67.00		1,072.00
Total	77.50	\$ 16.00	\$ 1,244.00
Ledyard Telephone Exchange—Ex. 40—R. 29 F. S. Jenks, Ledyard, Iowa			
Kossuth	24.50	19.00	465.50
Lenox & Clearfield Telephone Co.—Ex. 453—R 38 —1—Real Estate \$2,000.00 O. D. Tyler, Lenox, Iowa			
Adams	3.00	166.00	518.00
Hingwood	5.00		615.00
Taylor	22.50		2,317.50
Union	19.00		1,957.00
Total	51.50	\$ 166.00	\$ 5,397.50
Lester Telephone Exchange—Ex. 40—Real Estate \$1,500.00 Harry Schenck, Lester, Iowa			
Lyon	31.50	27.00	850.50
Liberty Telephone Line—Ex. 331—R. 453—Real Estate \$50.00 J. A. Bolet, Mondamin, Iowa			
Harrison	30.50	30.00	915.00
Monona	3.00		120.00
Total	33.50	\$ 30.00	\$ 6,225.00
Libertyville Telephone Co.—Ex. 100—R 290—Real Estate \$1,800.00 Ed Williams, Libertyville, Iowa			
Jefferson	120.00	14.50	2,240.00
Van Buren	12.00		210.00
Wapello	5.00		90.00
Total	137.00	\$ 14.50	\$ 2,540.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Lime Springs Telephone Exchange—Ex. 105—R. 33			
T. D. Hughes, Lime Springs, Iowa	12.30	74.00	909.80
Howard			
Lincoln Mutual Telephone Co.—Ex. 500—R. 900			
R. M. Wilson, Greenfield, Iowa	273.00	41.00	11,273.00
Adair	2.50		202.50
Guthrie	1.00		41.00
Madison			
Total	276.50	41.00	11,476.50
Lincoln No. 7 Telephone Co.—Ex. 10—R. 17			
E. G. Merck, Guernsey, Iowa	5.25	19.00	99.75
Iowa	2.25		42.75
Poweshiek			
Total	8.50	19.00	162.50
Lincoln Telephone Co.—Ex. 45—R. 154			
H. L. Wemark, Ridgeway, Iowa	42.75	24.00	1,026.00
Winnebago			
Logan Freeman Telephone Line—Ex. 35—R. 151			
R. A. Blackhurst, Dickens, Iowa	35.00	24.00	840.00
Clay			
Lone Rock Telephone Co.—Ex. 30—R. 350			
L. H. Roderick, Lone Rock, Iowa	71.00	20.00	1,420.00
Kossuth			
Lost Nation Telephone Co.—Ex. 136—R. 215			
F. W. Dickman, Lost Nation, Iowa	47.50	31.00	1,472.50
Clinton	18.00		564.00
Jackson			
Total	65.50	31.00	2,036.50
Luana-Monona Farmers Telephone Co.—R. 434			
F. V. Hahn, Monona, Iowa	6.00	20.00	120.00
Albion	72.00		1,440.00
Clayton			
Total	78.00	20.00	1,560.00
Lynnvale Telephone Exchange—Ex. 115			
A. L. Meredith, Lynnvale, Iowa	2.00	130.00	260.00
Jasper			
Macedonia Telephone Co.—Ex. 90—R. 225—Real Estate \$950.00			
Pern Hober, Macedonia, Iowa	3.50	21.00	73.50
Mills	80.25		1,685.25
Pottawattamie			
Total	83.75	21.00	1,758.75
Malcom Central Telephone Exchange			
L. E. Maxfield, Malcom, Iowa			20.00
Poweshiek			
Mallard Telephone Co.—Ex. 102—R. 149—Real Estate \$1,825.00			
Dr. E. D. Beatty, Mallard, Iowa	62.00	30.00	1,860.00
Palo Alto			
Manly Telephone Co.—Ex. 47—R. 147			
R. G. Mitchell, Manly, Iowa	4.75	16.00	76.00
Cerro Gordo	33.25		532.00
Worth			
Total	38.00	16.00	608.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Manning Telephone Co.—Ex. 463—R. 61—Real Estate \$7,013.95			
Paul Service, Manning, Iowa	44.00	47.10	1,996.40
Adair	72.00		1,296.00
Carroll	32.00		2,240.00
Crawford	41.00		1,843.00
Shelby			
Total	189.00	47.10	8,875.40
Marble Rock Telephone Exchange—Ex. 302			
F. C. Wilson, Marble Rock, Iowa	1.00	30.00	30.00
Cerro Gordo	30.00		2,027.00
Floyd			
Total	31.00	30.00	2,057.00
Marcy Mutual Telephone Co.—Ex. 423—R. 531			
Ben Treloar, Ogden, Iowa	168.25	44.00	7,403.00
Boone			
Marion County Farmers Mutual Telephone Co.—Ex. 50—R. 75—Real Estate \$1,000.00			
H. Wheaton, Dallas, Iowa	20.00	2.00	780.00
Marion			
Merna & Elkhorn Telephone Co.—Ex. 370—R. 413—Real Estate \$4,050.00			
H. Johnson, Elk Horn, Iowa	103.50	30.00	4,905.00
Adair	27.00		1,110.00
Cass	4.00		120.00
Pottawattamie	115.00		2,450.00
Shelby			
Total	249.50	30.00	7,685.00
Marshall Telephone Co.—R. 134—Ex. 4876—Real Estate \$24,185.95			
H. J. Howe, Marshalltown, Iowa	84.45	704.00	21,445.20
Marshall			
Massena Independent Telephone Co.—Ex. 173—R. 184—Real Estate \$1,500.00			
C. McBride, Massena, Iowa	3.00	31.00	93.00
Adair	87.00		2,067.00
Cass			
Total	90.00	31.00	2,802.00
Matlock Telephone Exchange—Ex. 14—R. 51—Real Estate \$700.00			
J. H. Tuttle, Sheldon, Iowa	1.30	21.00	27.30
Lyon	22.50		472.50
Monk			
Total	23.80	21.00	500.80
Maurice Mutual Telephone Co.—Ex. 78—R. 44—Real Estate \$1,500.00			
J. L. Morris, Maurice, Iowa	14.00	62.00	868.00
Monk			
McCallsburg Independent Telephone Exchange—Ex. 68—R. 106—Real Estate \$3,500.00			
A. M. Thoms, McCallsburg, Iowa	1.00	30.00	30.00
Hardin	30.00		1,050.00
Story			
Total	31.00	30.00	1,140.00

TAXABLE VALUATION OF

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
McIntosh Telephone Co.—Ex. 290—R. 245			
H. E. Gibesant, Mechanicville, Iowa	123.00	36.00	4,428.00
Cedar	3.00		108.00
Jones			
Total	126.00	\$ 36.00	\$ 4,536.00
Melbourne Telephone Line—Ex. 93			
E. G. Eysse, Rhodes, Iowa	14.00	50.00	700.00
Marshall			
Middle State Utilities Company of Iowa—Ex. 2769			
—R. 2855—T. 652—Real Estate \$63,242.00			
C. E. Rehman, Cedar Rapids, Iowa	54.50	55.00	2,997.50
Appanoose	1.00		55.00
Davis	500.00		27,500.00
Des Moines	403.30		22,181.50
Fremont	14.00		770.00
Mills	27.50		1,512.50
Ringgold	38.75		2,131.25
Van Buren	80.50		4,427.50
Wayne			
Total	1,119.25	\$ 55.00	\$ 61,508.75
Millville Farmers Telephone Co.—Ex. 5—R. 303			
George Becker, Turkey River, Iowa	110.50	14.00	1,547.00
Clayton	4.50		63.00
Delaware	9.00		126.00
Dubuque			
Total	124.00	\$ 14.00	\$ 1,736.00
Minburn Mutual Telephone Co.—Ex. 60—R. 288			
Real Estate \$3,000.00			
N. P. Black, Minburn, Iowa	55.00	35.00	1,925.00
Dallas			
Mingo Farmers Mutual Telephone Co.—Ex. 52—R. 101			
C. W. Kimberly, Mingo, Iowa	26.25	24.00	630.00
Jasper	3.00		72.00
Polk			
Total	29.25	\$ 24.00	\$ 702.00
Minnesota Southern Telephone Co.—Ex. 451—R. 579—Real Estate \$200.00			
C. G. Planteck, 207 Equitable Bldg., Des Moines, Iowa	25.00	36.00	900.00
Cherokee	161.00		5,796.00
Iowa	47.50		1,710.00
Woodbury			
Total	233.50	\$ 36.00	\$ 8,406.00
Mississippi Valley Telephone Co.—Ex. 95—R. 298			
—Real Estate \$300.00			
Fred H. Crow, Oxford, Iowa	53.25	16.00	852.00
Iowa	80.50		1,288.00
Johnson			
Total	103.75	\$ 16.00	\$ 1,660.00
Monmouth Canteen Telephone Co.—R. 29			
Henry Krite, Monmouth, Iowa	7.00	13.00	91.00
Jackson	2.25		29.25
Jones			
Total	9.25	\$ 13.00	\$ 120.25

TELEPHONE AND TELEGRAPH PROPERTY

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Monroe Telephone Co.—Ex. 285—R. 468—Real Estate \$2,000.00			
J. D. Lang, Monroe, Iowa	72.75	48.00	3,492.00
Jasper	47.00		2,256.00
Marion			
Total	119.75	\$ 48.00	\$ 5,748.00
Montezuma Mutual Telephone Co.—Ex. 421—R. 392—Real Estate \$5,450.00			
Harold W. Bone, Montezuma, Iowa	5.00	75.00	375.00
Mahaska	129.50		7,122.50
Poweshiek			
Total	134.50	\$ 75.00	\$ 7,497.50
Moerland Mutual Telephone Co.—Ex. 15—R. 200			
—Real Estate \$500.00			
Wm. Stanek, Fort Dodge, Iowa	87.00	15.00	1,305.00
Webster			
Mt. Pleasant Telephone Co.—Ex. 1312—R. 464—Real Estate \$10,038.18			
C. A. Greer, Mt. Pleasant, Iowa	194.50	107.00	20,811.50
Henry	1.50		160.50
Jefferson			
Total	196.00	\$ 107.00	\$ 20,972.00
Moville Mutual Telephone Co.—Ex. 140—R. 375			
J. H. Spangler, Moville, Iowa	187.00	18.00	3,366.00
Woodbury			
Muscatine & Louisa Counties Mutual Telephone Co.—Ex. 490—R. 700—Real Estate \$4,500.00			
Garry Stapp, Columbus Junction, Iowa	178.00	32.00	5,696.00
Louisa	90.00		2,880.00
Muscatine			
Total	268.00	\$ 32.00	\$ 8,576.00
Mutual Telephone Co.—Ex. 335—R. 437—Real Estate \$1,800.00			
G. De Mott, Sioux Center, Iowa	156.00	40.00	6,240.00
Sioux			
Mutual Telephone Company of Mediapolis—R. 78—Ex. 287—Real Estate \$4,000.00			
Arthur McDonald, Mediapolis, Iowa	215.50	31.00	6,680.50
Des Moines	1.25		38.75
Louisa			
Total	216.75	\$ 31.00	\$ 6,719.25
Mutual Telephone Company of Morning Sun—Ex. 275—R. 250			
Maudie Skinner, Morning Sun, Iowa	19.50	37.00	721.50
Des Moines	1.00		37.00
Henry	80.25		3,002.25
Louisa			
Total	100.75	\$ 37.00	\$ 4,060.75
Mutual Telephone Co. of Olds—Ex. 57—R. 227—Real Estate \$2,000.00			
T. L. Russell, Winfield, Iowa	55.00	29.50	1,622.50
Henry	1.00		29.50
Washington			
Total	56.00	\$ 29.50	\$ 1,652.00

TAXABLE VALUATION OF

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Mutual Telephone Company of Rolfe—Ex. 264—R 264—Real Estate \$500.00			
J. H. Engel, Rolfe, Iowa	5.00	34.00	170.00
Palo Alto	115.25		3,918.50
Pocahontas			
Total	120.25	\$ 34.00	\$ 4,088.50
Nevinsville Telephone Co.—R. 350—Real Estate \$4,000.00			
Wm. Spellman, Nevinsville, Iowa	50.75	18.00	913.50
Adair	64.25		1,156.50
Adams	19.00		342.00
Union			
Total	134.00	\$ 18.00	\$ 2,412.00
Newhall Farmers Telephone Co.—Ex. 98—R 135—Real Estate \$1,500.00			
E. E. Stedman, Newhall, Iowa	50.00	30.00	1,500.00
Benton			
New Haven Telephone Line—Ex. 12—R. 124—T. 1			
Matt J. Fox, Osage, Iowa	43.50	14.00	609.00
Mitchell			
New Market Exchange—Ex. 123—R 36—Real Estate \$3,000.00			
G. L. Moore, New Market, Iowa	2.50	112.00	280.00
Page	11.50		1,288.00
Taylor			
Total	14.00	\$ 112.00	\$ 1,568.00
New Telephone Co.—Ex. 878—R 270			
H. G. Conger, Des Moines, Iowa			
Boone	.25	67.00	16.75
Dallas	3.25		217.75
Greene	197.10		13,206.70
Total	200.60	\$ 67.00	\$ 13,440.20
North Crystal Rural Telephone Co.—Ex. 10—R. 30			
John Patzels, Crystal Lake, Iowa			
Hancock	4.50	15.00	67.50
Winnebago	10.50		157.50
Total	15.00	\$ 15.00	\$ 225.00
Northern Iowa Telephone Co.—Ex. 1027—R. 715—T. 1—Real Estate \$6,420.93.			
H. G. Addie, Cresco, Iowa			
Howard	256.97	63.00	16,189.11
Mitchell	2.12		133.56
Winnebago	28.40		1,789.29
Total	287.49	\$ 63.00	\$ 18,111.96
North Liberty Mutual Telephone Co.—Ex. 59—R 150—T. 1—Real Estate \$900.00			
W. A. Potter, North Liberty, Iowa			
Johnson	45.25	24.00	1,086.00
North & South Viking Commercial Telephone Co. P. S. Langevo, Briceville, Minn.			
Winnebago			18.75
Northwest Cedar Mutual Telephone Co.—Ex. 34—R 38—Real Estate \$850.00			
Georgia Dodge, Larrabee, Iowa			
Cherokee	36.00	25.00	900.00

TELEPHONE AND TELEGRAPH PROPERTY

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Northwestern Bell Telephone Co.—Ex. 205,914—R 20,914—T. 553—Real Estate \$1,368,407.00			
W. H. Buckingham, Omaha, Neb.			
Adair	96.62	330.00	\$ 32,222.60
Adams	34.20		7,866.00
Allamakee	204.03		46,226.50
Appanoose	51.19		11,773.70
Audubon	241.12		56,457.60
Benton	168.40		38,722.00
Black Hawk	274.63		62,929.50
Boone	280.32		64,473.60
Bremert	137.30		31,579.00
Buchanan	173.95		40,068.50
Buena Vista	478.63		110,084.90
Butler	163.91		37,069.30
Calhoun	104.35		24,000.50
Carroll	219.85		50,565.50
Cass	275.65		62,809.50
Cedar	56.75		12,832.50
Cerro Gordo	17.75		4,082.50
Cherokee	203.35		46,770.50
Chickasaw	128.40		29,533.00
Clarke	85.15		19,584.50
Clayton	339.40		75,762.00
Clinton	230.74		53,070.20
Crawford	89.05		20,431.50
Dallas	417.00		95,910.00
Davis	60.42		13,896.00
Decatur	65.01		14,652.30
Delaware	78.03		17,946.90
Des Moines	267.12		61,437.60
Dubuque	410.34		94,378.20
Fayette	223.18		51,331.40
Floyd	57.50		13,225.00
Franklin	219.91		50,575.30
Fremont	205.56		47,265.00
Greene	51.35		11,810.50
Grundy	120.97		27,823.10
Guthrie	85.35		19,630.50
Hamilton	403.63		92,834.50
Hardin	155.35		35,730.50
Harrison	130.45		30,003.50
Henry	49.83		11,460.90
Howard	34.50		7,835.00
Humboldt	513.28		118,654.40
Ia	69.79		16,031.00
Iowa	35.00		8,050.00
Jackson	127.21		29,558.30
Jasper	248.19		57,060.00
Jefferson	39.40		9,062.00
Johnson	132.67		30,514.00
Jones	358.20		82,388.00
Keokuk	88.80		20,434.00
Kossuth	49.05		11,281.50
Lee	157.05		36,121.50
Linn	366.71		84,343.50
Louis	53.50		12,205.00
Lucas	62.05		14,071.50
Lyon	25.73		5,917.50
Madison	403.90		92,897.00
Mahaska	56.85		13,075.50
Marion	35.10		8,073.00
Marshall	77.50		17,825.00
Mills	435.90		100,357.00
Monona	282.75		64,192.50
Monroe	39.52		9,089.00
Montgomery	99.05		22,781.50
Muscatine	150.40		34,592.00
O'Brien	26.65		6,129.50
Page	165.55		38,076.50
Plymouth	336.17		77,319.10
Pocahontas	315.08		72,459.00
Polk	870.15		200,154.50
Pottawattamie	711.85		163,725.50

TAXABLE VALUATION OF

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Poweshiek	31.80		11,914.00
Ringgold	75.92		17,461.60
Sac	107.13		24,639.96
Scott	311.45		71,633.50
Shelby	54.50		12,335.00
Souix	439.40		101,062.00
Story	103.17		23,729.10
Tama	48.95		11,258.50
Taylor	70.65		16,249.35
Union	66.70		15,341.00
Van Buren	52.20		12,006.00
Wapello	228.30		51,609.00
Warren	371.75		83,502.50
Washington	75.35		17,230.50
Wayne	108.24		24,805.20
Webster	151.52		34,849.00
Winnebago	182.85		55,155.50
Woodbury	574.25		132,077.50
Wright	172.45		39,663.50
Total	16,086.98	\$ 250.00	\$ 3,828,065.46
Northwestern Light & Power Co.—Ex. 381—R. 650—Real Estate \$4,525.00			
C. S. Woodward, Cedar Rapids, Iowa			
Dickinson	6.00	48.00	288.00
Monona	23.00		1,104.00
O'Brien	7.00		336.00
Osceola	252.50		12,120.00
Total	288.50	\$ 48.00	\$ 13,848.00
Northwestern Telephone Co.—Ex. 106—R. 458—Real Estate \$1,500.00			
J. G. Sanders, Broughton, Iowa			
Lee	156.50	22.00	3,443.00
Van Buren	4.50		99.00
Total	161.00	\$ 22.00	\$ 3,542.00
Norway Farmers Union Telephone Co.—Ex. 28—R. 124—Real Estate \$800.00			
G. N. Johnson, Leland, Iowa			
Winnebago	52.00	18.50	962.00
Norway Rural Telephone Co.—Ex. 123—R. 301			
L. J. Heckerson, Kanawha, Iowa			
Hancock	73.75	28.00	2,065.00
Wright	45.00		1,304.00
Total	118.75	\$ 28.00	\$ 3,369.00
Numa Mutual Telephone Co.—Ex. 7—R. 53—Real Estate \$500.00			
E. J. Thacker, Numa, Iowa			
Appanoose	64.00	11.00	704.00
Oakland Telephone Co.—Ex. 321—R. 343—Real Estate \$2,750.00			
Fred Marshall, Oakland, Iowa			
Pottawattamie	125.35	37.50	4,706.62
Oakville Mutual Telephone Co.—Ex. 71—R. 230—T. 2—Real Estate \$2,250.00			
R. R. Hunt, Oakville, Iowa			
Des Moines	51.30	20.00	1,026.00
Louisa	86.70		1,734.00
Total	138.00	\$ 20.00	\$ 2,760.00
Onslow Mutual Telephone Co.—Ex. 42—R. 161			
Walter L. Koon, Onslow, Iowa			
Jones	35.00	24.00	840.00

TELEPHONE AND TELEGRAPH PROPERTY

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Oran Mutual Telephone Co.—Ex. 19—R. 100—Real Estate \$2,000.00			
A. C. Harms, Oran, Iowa	29.00	22.00	638.00
Bremner	18.50		407.00
Fayette			
Total	47.50	\$ 22.00	\$ 1,045.00
Oskaloosa Home Telephone Co.—Ex. 3,116—Real Estate \$12,880.00			
S. B. Johnson, Omsaha, Neb.			
Nebraska	84.25	491.00	41,566.75
Marion	5.25		2,577.75
Total	89.50	\$ 491.00	\$ 43,944.50
Odey Telephone Co.—Ex. 15—R. 150—Real Estate \$700.00			
T. H. Kaldenberg, Odey, Iowa			
Marion	30.00	23.00	750.00
Pacific Junction Mutual Telephone Line—Ex. 49—R. 57			
Max Mitchell, Pacific Junction, Iowa			
Mills	23.00	27.00	621.00
Paint Creek Farmers Telephone Co.—Ex. 46—R. 714—Real Estate \$975.00			
H. G. Hagen, Waukon, Iowa			
Allamakee	324.00	13.00	4,212.00
Paton Mutual Telephone Exchange—Ex. 132—R. 236			
Karl C. Latta, Paton, Iowa			
Greene	86.25	25.00	2,231.25
Webster	.75		18.75
Total	90.00	\$ 25.00	\$ 2,250.00
Peoples Co-operative Telephone Co.—Ex. 260—R. 287—Real Estate \$2,700.00			
A. L. McKinnon, Aurelia, Iowa			
Bons Vista	18.00	45.00	810.00
Cherokee	78.00		3,510.00
Total	96.00	\$ 45.00	\$ 4,320.00
Peoples Telephone Co.—Ex. 433—R. 377—Real Estate \$5,277.00			
Harry C. Graves, Madrid, Iowa			
Boone	110.00	51.00	5,610.00
Dallas	15.00		765.00
Polk	22.00		1,122.00
Story	1.00		51.00
Total	148.00	\$ 51.00	\$ 7,548.00
Peoples' Telephone Co.—Ex. 1033—R. 42			
T. J. Duphus, Sigourney, Iowa			
Keokuk	72.25	165.00	11,921.25
Washington	9.00		1,485.00
Total	81.25	\$ 165.00	\$ 13,406.25
Persia Mutual Telephone Co.—Ex. 85—R. 200—Real Estate \$2,000.00			
H. A. Moss, Persia, Iowa			
Harrison	68.90	27.00	1,866.00
Peru Telephone Co.—Ex. 65—R. 30			
C. M. Hlatt, East Peru, Iowa			
Madison	20.25	29.00	587.25

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Piehn, H. L. Telephone Lines Nos. 3, 5, 6, 7 & 12—Ex. 41—R. 131			
H. L. Piehn, Alta Vista, Iowa			
Chickasaw	26.75	20.00	535.00
Floyd	.50		10.00
Howard	22.50		450.00
Total	49.75	\$ 20.00	\$ 995.00
Pilot Mound Farmers Mutual Telephone Co.—Ex. 52—R. 94			
C. E. Durrell, Pilot Mound, Iowa			
Boone	42.00	20.00	840.00
Pleasant Plain Telephone Co.—R. 215—T. 1—Real Estate \$1,800.00			
Margaret Schafer, East Pleasant Plain, Iowa			
Jefferson	41.00	27.00	1,107.00
Washington	2.00		54.00
Total	43.00	\$ 27.00	\$ 1,161.00
Pleasant Ridge Telephone Co.—Ex. 17—R. 75—Real Estate \$385.00			
A. E. Lavelle, Coin, Iowa			
Page	26.37	21.00	553.77
Pleasant Ridge Telephone Co.—Ex. 199—R. 330—T. 3			
Wilbur Buddenburg, Castalia, Iowa			
Allamakee	3.00	17.00	51.00
Fayette	102.75		1,746.75
Winnebago	87.25		1,489.25
Total	193.00	\$ 17.00	\$ 3,287.00
Plaver Mutual Telephone Co.—Ex. 70—R. 92—Real Estate \$200.00			
P. J. Shaw, Plaver, Iowa			
Pocahontas	28.00	32.00	896.00
Plymouth County Telephone Co.—Ex. 1647—R. 841—Real Estate \$5,771.00			
L. Loudenslager, Le Mars, Iowa			
Plymouth	272.50	90.00	24,525.00
Sioux	3.50		315.00
Total	276.00	\$ 90.00	\$ 24,840.00
Plymouth Telephone Co.—R. 250—Real Estate \$1,400.00			
C. S. Molsberry, Plymouth, Iowa			
Cerro Gordo	27.00	35.00	945.00
Worth	20.00		700.00
Total	47.00	\$ 35.00	\$ 1,645.00
Polk City Telephone Co.—R. 162—Real Estate \$350.00			
J. G. Lechty, Polk City, Iowa			
Polk	50.00	16.00	800.00
Pomeroy, Palmer Mutual Telephone Co.—Ex. 54—R. 453—Real Estate \$1,000.00			
W. H. Westphal, Palmer, Iowa			
Calhoun	8.75	23.00	201.25
Pocahontas	152.00		3,406.00
Total	160.75	\$ 23.00	\$ 3,607.25

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Postville Farmers' Telephone Co.—Ex. 227—R. 277			
A. F. Fuchs, Postville, Iowa			
Allamakee	55.75	30.00	1,672.50
Clayton	35.00		1,050.00
Fayette	7.00		210.00
Winnebago	15.00		450.00
Total	112.75	\$ 30.00	\$ 3,382.50
Prairie Valley Telephone Co.—R. 48			
George Kimm, West, Iowa			
Benton	14.00	13.00	182.00
Iowa	6.00		78.00
Total	20.00	\$ 13.00	\$ 260.00
Prescott Mutual Telephone Co.—Ex. 72—R. 180—Real Estate \$1,200.00			
W. E. Keever, Prescott, Iowa			
Adams	46.00	31.00	1,426.00
Preston Telephone Co.—Ex. 195—R. 351—Real Estate \$1,900.00			
Lenora Nelland, Preston, Iowa			
Clinton	36.00	27.50	990.00
Jackson	92.00		2,530.00
Total	128.00	\$ 27.50	\$ 3,520.00
Pringhar Telephone Exchange—Ex. 250—R. 15—Real Estate \$3,000.00			
D. G. Peck, Pringhar, Iowa			
O'Brien			2,500.00
Princeton Telephone Exchange—Ex. 50—R. 5			
Mrs. S. R. Fulton, Princeton, Iowa			
Scott	3.00	108.00	324.00
Protivin Telephone Co.—R. 388			
J. A. Dostal, Protivin, Iowa			
Chickasaw	46.75	15.00	701.25
Fayette	3.00		45.00
Howard	26.75		380.25
Winnebago	46.50		697.50
Total	122.00	\$ 15.00	\$ 1,824.00
Providence Township Mutual Telephone Co.—Ex. 72—R. 175—Real Estate \$250.00			
Harry D. Faris, New Providence, Iowa			
Hardin	53.50	22.00	1,177.00
Marshall	2.00		44.00
Total	55.50	\$ 22.00	\$ 1,221.00
Quasqueton Private Line Association—Ex. 62			
Ralph Kimball, Quasqueton, Iowa			
Buchanan	2.00	75.00	150.00
Ralston Telephone Co.—Ex. 40—R. 94—Real Estate \$1,000.00			
G. W. Hobbs, Glidden, Iowa			
Carroll	19.00	34.00	646.00
Greene	6.00		204.00
Total	25.00	\$ 34.00	\$ 850.00
Readlyn Telephone Co.—Ex. 90—R. 227			
J. J. Schumacher, Readlyn, Iowa			
Black Hawk	10.00	18.50	185.00
Bremer	76.75		1,419.88
Total	86.75	\$ 18.50	\$ 1,604.88

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Reasnor Mutual Telephone Association—Ex. 62—R. 223			
Ruby Martin, Reasnor, Iowa	77.00	18.50	1,434.50
Jasper			
Rhodes Telephone Exchange—Ex. 75—R. 15			
E. O. Beye, Rhodes, Iowa	9.50	60.00	570.00
Marshall			
Richland Telephone Co.—Ex. 195—R. 169—Real Estate \$1,200.00			
D. C. Phillips, Grinnell, Iowa	15.25	53.00	808.25
Jefferson	32.75		1,733.75
Keokuk	7.00		371.00
Washington			
Total	55.00	\$ 53.00	\$ 2,915.00
Ringsted Telephone Co.—R. 312—Real Estate \$3,200.00			
Fred C. Petersen, Ringsted, Iowa	88.00	20.00	1,760.00
Emmet			
Rose Valley Telephone Co.—R. 73			
George Stinger, Waupeton, Iowa	25.00	12.00	300.00
Dubuque			
Royal Telephone Co.—Ex. 77—R. 172—Real Estate \$3,500.00			
Nina Hjelm, Royal, Iowa	95.00	18.00	1,710.00
Clay	2.50		45.00
O'Brien			
Total	97.50	\$ 18.00	\$ 1,755.00
Ruthven Telephone Co.—Ex. 201—R. 276			
H. A. Wagner, Ruthven, Iowa	49.00	33.00	1,617.00
Clay	57.00		1,881.00
O'Brien			
Total	106.00	\$ 33.00	\$ 3,498.00
Sac County Mutual Telephone Co.—R. 302—T. 457—Real Estate \$5,000.00			
E. E. Babcock, Odebolt, Iowa	12.00	66.00	792.00
Ida	103.00		6,708.00
Sac			
Total	115.00	\$ 66.00	\$ 7,500.00
St. Anthony Mutual Telephone Co.—Ex. 40—R. 140—Real Estate \$1,200.00			
Ed Flannagan, St. Anthony, Iowa	36.00	25.00	900.00
Marshall	7.00		175.00
Story			
Total	43.00	\$ 25.00	\$ 1,075.00
St. Benedict Rural Telephone Line—Ex. 13—R. 42			
E. F. Bahr, St. Benedict, Iowa	19.50	15.00	292.50
Kossuth			
St. Lucas Farmers Telephone Co.—Ex. 9—R. 116			
J. Greteman, St. Lucas, Iowa	31.50	15.00	472.50
Fayette	4.50		67.50
Winnebago			
Total	36.00	\$ 15.00	\$ 540.00
Salem Telephone Co.—Ex. 312—R. 197			
C. L. Foss, Salem, Iowa	61.50	65.00	3,997.50
Henry			

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Sanborn Telephone Line—Ex. 245—R. 115—Real Estate \$1,500.00			
W. H. Barker, Sanborn, Iowa	41.60	75.00	3,120.00
O'Brien			
Sanders, John G. Telephone Line—Ex. 195—R. 360—Real Estate \$725.00			
J. G. Sanders, Houghton, Iowa	6.50	29.00	188.50
Bentley	117.35		3,400.50
Lee			
Total	123.75	\$ 29.00	\$ 3,588.75
Schaller Telephone Co.—Ex. 226—R. 230—Real Estate \$6,000.00			
W. M. Speaker, Schaller, Iowa	7.50	40.00	300.00
Burns Vista	6.00		240.00
Ida	95.50		3,820.00
Sac			
Total	109.00	\$ 40.00	\$ 4,360.00
Schleswig Telephone Co.—Ex. 191—R. 285—T. 2—Real Estate \$200.00			
August Brannse, Schleswig, Iowa	97.00	27.00	2,619.00
Crawford	25.00		675.00
Ida			
Total	122.00	\$ 27.00	\$ 3,294.00
Selma Telephone Ass'n—Ex. 32—R. 78			
L. W. Stearnes, Selma, Iowa	4.00	30.00	120.00
Davis	13.00		390.00
Van Buren			
Total	17.00	\$ 30.00	\$ 510.00
Shelby Independent Telephone Co.—Ex. 251—R. 342—Real Estate \$3,000.00			
Hattie Brown, Shelby, Iowa	9.00	35.00	315.00
Harrison	78.75		2,796.25
Pottawattamie	55.25		1,933.75
Shelby			
Total	143.00	\$ 35.00	\$ 5,045.00
Sheldahl Mutual Telephone Co.—Ex. 45—R. 69—Real Estate \$600.00			
Phil Berggren, Sheldahl, Iowa	7.50	23.00	172.50
Boone	24.50		562.50
Polk	1.00		25.00
Story			
Total	33.00	\$ 23.00	\$ 760.00
Slater Mutual Telephone Co.—Ex. 110—R. 129			
C. A. Larson, Slater, Iowa	3.25	34.00	110.50
Boone	22.75		772.50
Polk	15.50		527.00
Story			
Total	41.50	\$ 34.00	\$ 1,410.00
Soldier Valley Mutual Telegraph and Telephone Co.—Ex. 174—R. 191—Real Estate \$900.00			
A. L. Lafrenz, Ute, Iowa	4.00	42.00	168.00
Crawford	56.00		2,352.00
Monona			
Total	60.00	\$ 42.00	\$ 2,520.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Somers Telephone Co.—R. 183—Real Estate \$600.00 Elmer C. Mather, Somers, Iowa Calhoun	50.00	25.00	1,250.00
Southeastern Iowa Telephone Exchange—Ex. 60—R. 240—Real Estate \$1,500.00 W. H. Shank, Packwood, Iowa Jefferson Keokuk Wapello	67.50 2.00 1.00	23.00	1,552.50 46.00 23.00
Total	70.50	\$ 25.00	\$ 1,621.50
Southeastern Telephone Co.—Ex. 19—R. 193—Real Estate \$800.00 J. G. Sanders, Houghton, Iowa Lee	70.00	17.00	1,190.00
South "L" Telephone Line—R. 8 Wm. Helmkamp, Liddersdale, Iowa Carroll	3.21	12.00	39.72
Southwest Lincoln Telephone Co.—R. 19 Peder Voegen, Rake, Iowa Winnebago	8.00	20.00	160.00
Springville Telephone Co.—Ex. 154 Fred G. Hunter, Springville, Iowa Linn	3.00	102.00	306.00
Stacyville Telephone Exchange Co.—Ex. 76—R. 308 Peter Halbach, Stacyville, Iowa Mitchell	103.00	18.00	1,854.00
Steamboat Rock Telephone Exchange—Ex. 101—R. 12 E. W. Noyes, Steamboat Rock, Iowa Hardin	3.50	26.00	91.00
Story City Telephone Co.—Ex. 293—R. 60—Real Estate \$600.00 F. M. Boardman, Nevada, Iowa Hamilton Story	1.75 23.50	131.00	229.25 3,078.50
Total	25.25	\$ 131.00	\$ 3,307.75
Story County Independent Telephone Co.—Ex. 1336—R. 705—Real Estate \$21,900.00 F. M. Boardman, Nevada, Iowa Hamilton Polk Story	10.00 26.50 286.00	80.00	800.00 2,130.00 22,880.00
Total	322.50	\$ 80.00	\$ 25,800.00
Straight Mutual Telephone Co.—Ex. 160—R. 264—Real Estate \$3,200.00 A. E. Johnson, Stratford, Iowa Boone Hamilton Webster	8.75 50.00 55.75	32.00	280.00 1,588.00 1,744.00
Total	103.50	\$ 32.00	\$ 3,312.00
Sully Mutual Telephone Ass'n—Ex. 110—R. 233—Real Estate \$1,800.00 Marie E. Mansdau, Lynnville, Iowa Jasper Marion	60.00 10.00	26.00	1,560.00 260.00
Total	70.00	\$ 26.00	\$ 1,820.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Templeton Telephone Co.—Ex. 76—R. 278 John Rier, Templeton, Iowa Audubon Carroll	2.00 66.00	25.00	50.00 1,650.00
Total	68.00	\$ 25.00	\$ 1,700.00
Terrill Telephone Co.—Ex. 83—R. 133—T. 1 Max Miller, Terrill, Iowa Clay Dickinson Emmet Palo Alto	6.75 72.75 3.75 7.75	15.00	101.25 1,091.25 56.25 11.25
Total	84.00	\$ 15.00	\$ 1,260.00
Titonka Telephone Co.—Ex. 100—R. 25—Real Estate \$4,500.00 Mrs. J. C. Newville, Titonka, Iowa Kossuth	11.00	129.00	1,419.00
Tri-City Telephone Co.—Ex. 2097—R. 99—Real Estate \$23,000.00 S. B. Green, Clinton, Iowa Olar Clinton	.50 119.83	256.00	128.00 30,676.48
Total	120.33	\$ 256.00	\$ 30,804.48
Troy Telephone Co.—Ex. 36—R. 150—Real Estate \$600.00 L. L. Connor, Troy, Iowa Davis Van Buren	35.00 10.00	23.50	805.00 230.00
Total	45.00	\$ 23.00	\$ 1,035.00
Union Dale Telephone Co.—Ex. 135—R. 290—Real Estate \$550.00 Floyd Steele, Riverside, Iowa Johnson Washington	14.75 90.75	23.00	339.25 2,087.25
Total	105.50	\$ 23.00	\$ 2,426.50
Union Township Mutual Telephone Co.—Ex. 40—R. 90—Real Estate \$400.00 Howard McDonald, Cromwell, Iowa Adams Union	26.00 12.00	25.00	650.00 300.00
Total	38.00	\$ 25.00	\$ 950.00
United Farmers Telephone Co.—Ex. 122—R. 194—Real Estate \$2,000.00 J. W. Flick, Everly, Iowa Clay Dickinson	76.50 15.50	26.00	1,980.00 403.00
Total	92.00	\$ 26.00	\$ 2,383.00
Vail Telephone Co.—Ex. 128—R. 245—Real Estate \$4,500.00 W. M. Byrnes, Vail, Iowa Crawford	100.00	29.00	2,900.00
Van Buren County Mutual Telephone Co.—Ex. 677—R. 874—Real Estate \$2,600.00 D. R. Hornbaker, Bonaparte, Iowa Jefferson Van Buren	18.00 346.00	26.00	468.00 9,006.00
Total	364.00	\$ 26.00	\$ 9,474.00

TAXABLE VALUATION OF

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Vancleve Mutual Telephone Line—Ex. 10—Real Estate \$1,300.00 Gustave Amendt, Van Cleave, Iowa Marshall			273.50
Van Wert Rural Telephone Co.—Ex. 115—R. 196—T. 2—Real Estate \$300.00 B. M. Leffler, Van Wert, Iowa			
Clarke	5.50	24.00	132.00
Decatur	76.75		1,842.00
Total	82.25	\$ 24.00	\$ 1,974.00
Villisca Farmers Mutual Telephone Exchange—Ex. 350—R. 515 John Mullen, Villisca, Iowa			
Adams	5.00	27.00	135.00
Montgomery	178.75		4,836.25
Page	31.00		837.00
Taylor	5.00		135.00
Total	229.75	\$ 27.00	\$ 6,014.25
Vincent Telephone Co.—Ex. 59—R. 280—Real Estate \$2,400.00 H. P. Keith, Vincent, Iowa			
Humboldt	38.60	20.00	772.00
Webster	65.00		1,315.00
Wright	1.50		30.00
Total	106.00	\$ 20.00	\$ 2,120.00
Voorhies Co-Operative Telephone Co.—R. 145—Real Estate \$500.00 O. Harris, Voorhies, Iowa			
Black Hawk	71.00	8.00	568.00
Grundy	5.00		24.00
Total	74.00	\$ 8.00	\$ 302.00
Walcott Mutual Telephone Line—R. 128—Real Estate \$2,300.00 H. P. Soenke, Walcott, Iowa			
Muscatine	9.00	25.00	225.00
Scott	29.00		725.00
Total	38.00	\$ 25.00	\$ 950.00
Wallingford Telephone Co.—R. 180 J. H. Morrin, Wallingford, Iowa			
Emmet	70.00	15.00	1,050.00
Walnut Telephone Co.—Ex. 250—R. 250 Otto Matthews, Walnut, Iowa			
Pottawattamie	64.00	51.00	3,264.00
Shelby	8.00		408.00
Total	72.00	\$ 51.00	\$ 3,672.00
Washington Farmers Mutual Telephone Co.—Ex. 14—R. 66 Emma A. Efferding, Bellevue, Iowa			
Jackson	27.00	15.00	405.00
Washington Telephone Co.—Ex. 1822—R. 374—Real Estate \$26,550.13 F. G. Moore, Washington, Iowa			
Washington	163.00	177.00	29,010.30

TELEPHONE AND TELEGRAPH PROPERTY

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Wayland Telephone Co.—Ex. 214—R. 294—Real Estate \$1,500.00 Louise Imhof, Wayland, Iowa			
Henry	52.00	46.00	2,392.00
Washington	29.33		1,349.18
Total	81.33	\$ 46.00	\$ 3,741.18
Webb Telephone Co.—R. 230 Lilly McLaughlin, Webb, Iowa			
Clay	71.00	14.00	994.00
Palo Alto	2.00		28.00
Total	73.00	\$ 14.00	\$ 1,022.00
West Bend Telephone Co.—Ex. 144—R. 261—Real Estate \$1,000.00 W. H. Daubendick, West Bend, Iowa			
Kossuth	47.00	26.00	1,222.00
Palo Alto	33.50		1,391.00
Total	100.50	\$ 26.00	\$ 2,613.00
West Branch Telephone Co.—Ex. 264—R. 290—T. 1 Hazel Barnes, West Branch, Iowa			
Cedar	71.00	33.00	2,343.00
Johnson	51.00		1,685.00
Total	122.00	\$ 33.00	\$ 4,028.00
West Chester Telephone Exchange—Ex. 60—R. 190—Real Estate \$2,000.00 Will S. Munro, West Chester, Iowa			
Washington	38.00	24.00	912.00
Western Electric Telephone System—Ex. 17,736—R. 2,609—T. 81—Real Estate \$108,820.17 B. C. Way, Mason City, Iowa			
Buena Vista	82.19	116.00	9,534.04
Butler	5.00		260.00
Cerro Gordo	157.07		18,230.12
Clay	210.30		24,334.50
Dekinson	257.72		29,890.52
Emmet	85.15		9,877.40
Floyd	70.25		8,149.00
Hancock	165.60		19,309.60
Howard	2.50		290.00
Humboldt	29.50		3,420.00
Kossuth	290.10		33,651.00
Lyon	94.88		11,006.08
Mitchell	256.34		29,619.44
O'Brien	63.23		7,446.28
Oscola	67.66		7,848.56
Palo Alto	66.50		7,714.00
Pocahontas	12.92		1,496.72
Winnebago	43.95		5,098.30
Worth	208.66		23,634.56
Wright	172.08		19,961.28
Total	2,335.70	\$ 116.00	\$ 270,941.20
West Iowa Telephone Co.—Ex. 748—R. 567—Real Estate \$3,433.48 Peter Enlberg, Remsen, Iowa			
Cherokee	52.50	55.00	2,887.50
O'Brien	2.25		123.75
Plymouth	141.25		7,708.75
Sioux	27.50		1,512.50
Total	223.50	\$ 55.00	\$ 12,292.50

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
West Point Mutual Telephone Co.—Ex. 30—R. 196 —Real Estate \$1,000.00 Charles E. Stewart, Bristol, Iowa Butler	48.75	23.00	1,121.25
West Side Independent Telephone Co.—Ex. 90—R. 250 W. M. Byrnes, Jr., Westside, Iowa Carroll	30.00	18.00	540.00
Crawford	90.00		1,620.00
Total	100.00	\$ 18.00	\$ 1,800.00
Wever Independent Telephone Co.—R. 180 O. M. Barnette, Wever, Iowa Des Moines	34.30	16.00	548.80
Lee	42.30		676.80
Total	50.30	\$ 16.00	\$ 808.80
Williamson Telephone Co.—Ex. 60—R. 4—T. 2— —Real Estate \$3,000.00 George E. Williamson, Williamson, Iowa Lucas	16.00	58.00	928.00
Wilton Telephone Co.—Ex. 295—R. 13 Eva B. Armstrong, Wilton Junction, Iowa Muscatine	12.00	240.00	2,880.00
Winfield Telephone Co.—Ex. 315—R. 300 L. C. Whitford, Winfield, Iowa Henry	71.75	45.00	3,228.75
Louisa	44.25		1,991.25
Washington	1.75		78.75
Total	117.75	\$ 45.00	\$ 5,298.75
Wiota Telephone Co.—Ex. 60—R. 132—Real Estate \$1,700.00 Mrs. Claude E. Spry, Wiota, Iowa Case	40.00	32.00	1,280.00
Woodward Mutual Telephone Co.—Ex. 201—R. 283 Jess B. Perry, Woodward, Iowa Boone	56.75	34.00	1,929.50
Dallas	47.25		1,606.50
Total	104.00	\$ 34.00	\$ 3,536.00
Woodstock Telephone Co.—Ex. 80—R. 150 J. W. Watkins, Woodstock, Iowa Hamilton	9.00	15.00	135.00
Wright	69.00		1,035.00
Total	78.00	\$ 15.00	\$ 1,170.00
Wright & Franklin Counties Telephone Co.—Ex. 245—R. 348 A. W. Anderson, Dows, Iowa Franklin	35.50	36.00	1,278.00
Wright	86.55		2,116.50
Total	121.75	\$ 36.00	\$ 4,394.50
Wyoming Mutual Telephone Co.—Ex. 215—R. 235 —Real Estate \$1,000.00 C. J. Ingween, Wyoming, Iowa Jackson	4.50	35.00	157.50
Jones	89.50		2,112.50
Total	94.00	\$ 35.00	\$ 3,270.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Yale Mutual Telephone Co.—Ex. 80—R. 253—Real Estate \$3,000.00 O. B. Nott, Yale, Iowa Dallas	29.00	27.00	783.00
Outlaw	58.00		1,506.00
Total	87.00	\$ 27.00	\$ 2,289.00
Zearing Telephone Association—Ex. 174—R. 152— —Real Estate \$1,600.00 J. M. Schultz, Zearing, Iowa Hardin	6.00	25.00	150.00
Story	68.00		2,001.00
Total	74.00	\$ 25.00	\$ 1,851.00
Total pole mileage (Table No. 4)	36,466.00		
Total taxable value (Table No. 4)			\$ 6,988,341.19

DELINQUENT COMMERCIAL TELEPHONE COMPANIES, 1928

Name of Company Reporting Officer—P. O. Address
Benton Telephone Exchange..... F. D. Augustine, Benton, Iowa

TABLE NO. 5—RURAL TELEPHONE LINES

Abbey Creek Tel. Line, Jessie H. Travis, Mt. Vernon. Per mile \$9.00; Linn 4.75, total \$42.75.	
Abel Tel. Line, R. F. Abel, Corydon. Per mile \$9.00; Wayne 5, total \$54.00.	
Adair Tel. Co., Walter Tibben, Adair. Per mile \$8.00; Guthrie 22, total \$176.00.	
Adams Mutual Tel. Line, Ernest McKinney, Lacey. Per mile \$9.00; Mahaska 1.25, total \$19.25.	
Adams Mutual Tel. Line, H. W. Smith, Nichols. Per mile \$9.00; Muscatine 4, total \$54.00.	
Adams Tel. Line, J. W. Davis, Plano. Per mile \$7.00; Appanoose 5, total \$35.00.	
Adel Mutual Tel. Co., H. A. Spurgeon, Adel. Per mile \$12.00; Dallas 29, total \$468.00.	
Agrioola Tel. Co., Joe E. Likens, Barnes City. Per mile \$12.00; Mahaska 2.25, total \$27.25.	
Air Line Mutual Tel. Line, Willard Findley, Albia. Per mile \$10.00; Monroe 3, total \$30.00.	
Air Line Mutual Tel. Line, S. A. Gilliland, Frederic. Per mile \$5.25; Monroe 6.50, total \$21.12.	
Albia & Lee Hill Mutual Tel. Co., Floyd Bettis, Albia. Per mile \$10.50; Monroe 2.75, total \$28.87.	
Albion Farmers Tel. Co., W. R. Ashley, Cresco. Per mile \$9.50; Howard 21, total \$199.50.	
Alburnett and Marion Tel. Line, J. W. Duke, Kenwood Park. Per mile \$4.12; Linn 8, total \$66.80.	
Alden Buckeye & Country Tel. Co., N. Klein, Alden. Per mile \$10.20; Franklin 19, \$105.00; Hardin 55, \$577.50, total \$682.50.	
Aldrich Tel. Line, D. S. Edwards, New Virginia. Per mile \$8.00; Warren 10.25, total \$81.00.	
Algona Rural Tel. Line No. 10, A. R. Cruikshank, Algona. Per mile \$8.00; Kosuth 12, total \$104.00.	
Alice Tel. Line, J. E. Slummen, Center Point. Per mile \$9.75; Linn 6.75, total \$66.51.	
Allerton Cannonball Tel. Line, G. L. Duncan, Allerton. Per mile \$10.00; Wayne 14, total \$140.00.	
Allerton Northwestern Tel. Co., W. F. Showalter, Corydon. Per mile \$9.50; Wayne 25, total \$237.50.	
Allison Township Farmers Tel. Line, Jacob Lohmann, Rock Rapids. Per mile \$6.00; Lyon 12, total \$104.00.	
Alvord Tel. Line No. 1, Louis F. Koch, Inwood. Per mile \$9.00; Lyon 1.50, total \$67.50.	
Alvord Tel. Line No. 6, Peter Meyer, Alvord. Per mile \$9.00; Lyon 1, total \$27.00.	
Amador Farmers Mutual Tel. Line, H. M. Overturf, Ottumwa. Per mile \$4.50; Wapello 10, total \$85.00.	
Amboy Kellogg & Co., H. R. Stouder, Kellogg. Per mile \$7.00; Jasper 6.75, total \$47.25.	
Amhros Mutual Tel. Line, E. A. Wagner, Kewick. Per mile \$8.00; Iowa 7, \$54.00; Keokuk 4, \$32.00; total \$86.00.	
Amherst Central Tel. Co., C. Schroeder, Marcus. Per mile \$8.50; Cherokee 11, total \$93.50.	
Amherst Rural Tel. Co., Merle Cave, Marcus. Per mile \$8.00; Cherokee 5.75, total \$70.00.	
Amherst Short Line No. 11, John W. Holmes, Marcus. O'Brien, total assessment \$15.00.	
Amity Mutual Tel. Co., N. A. Nelson, Chariton. Per mile \$9.00; Lucas 2.25, total \$48.12.	
Amity Mutual Tel. Co., M. R. Halloran, Reinbeck. Per mile \$8.50; Tama 11, total \$93.50.	
Anderson Division of the Miles Switchboard, W. J. Wilson, Miles. Per mile \$19.50; Clinton 14.75, \$287.62; Jackson 7.5, \$144.62; total \$432.25.	
Andrew Tel. Co., G. P. Sommer, Clarinda. Per mile \$10.00; Page 2.50, total \$25.00.	
Andrew North Tel. Line No. 4, John L. Wilms, Maquoketa. Per mile \$8.00; Jackson 11.50, total \$92.00.	
Andrew South Tel. Line No. 20, Wm. A. Weise, Spragueville. Per mile \$3.00; Jackson 5, total \$45.00.	

Andrew South Line No. 26, G. W. McCarron, Maquoketa. Per mile \$8.50; Jackson 6, total \$51.00.	
Asson & Asson Tel. Co., W. O. Burrier, Farmington. Van Buren, total assessment \$12.50.	
Anthony & Wolf Creek Tel. Line, F. D. Benneker, Anthon. Per mile \$8.00; Woodbury 15, total \$120.00.	
Antich & Gravity Tel. Line, W. P. Foelbuth, Gravity. Per mile \$5.00; Taylor 3, total \$17.00.	
Antich Mutual Farmers Tel. Co., O. E. Townsend, Milton. Per mile \$9.00; Davis 2.50, total \$21.50.	
Antich Mutual Tel. Co., Everett L. Paris, Seymour. Per mile \$5.00; Wayne 3, total \$17.00.	
Antich Tel. Line, Lester Loomer, Clarksville. Per mile \$9.00; Butler 6, total \$54.00.	
Arcoia Tel. Co., Wm. Alikeo, Castana. Per mile \$10.00; Monona 2.75, total \$27.50.	
Arden Tel. Line, A. O. Timberlake, Muscatine. Per mile \$10.00; Muscatine 2.50, total \$25.00.	
Argo Tel. Line No. 5, J. B. Baxter, Le Claire. Per mile \$11.00; Scott 5.25, total \$57.75.	
Argo Mutual Tel. Line No. 1, Paul Suiter, Le Claire. Per mile \$9.00; Scott 2, total \$62.00.	
Argo Mutual Tel. System No. 8, George G. Schurr, Blittendorf. Per mile \$8.00; Scott 3, total \$24.00.	
Argo Mutual Tel. Line No. 14, James M. Hirt, Eldridge. Per mile \$7.50; Scott 4.50, total \$33.75.	
Argo System Tel. Line No. 9, E. S. Holst, Princeton. Per mile \$9.00; Scott 12.50, total \$112.50.	
Argo Tel. System Line No. 2, Frank Stewart, Princeton. Per mile \$11.50; Scott 5.50, total \$63.25.	
Argo Tel. System Line No. 6, J. A. Fletcher, Princeton. Per mile \$9.00; Scott 9, total \$81.00.	
Argo Tel. System Line No. 19, O. R. Hamilton, Princeton. Per mile \$3.25; Scott 16, total \$52.00.	
Arier Tel. Co., Alfred S. Ewoldt, Clutter. Per mile \$8.00; Tama 13.25, total \$106.00.	
Ashbury Mutual Tel. Co., Lee C. Johnson, Grinnold. Per mile \$8.00; Cass 1, \$8.00; Pottawattamie 16.50, \$122.00; total \$140.00.	
Ashley Valley Tel. Line, C. P. Lister, Marshalltown. Per mile \$9.00; Marshall 7, total \$63.00.	
Ash Grove & Farmers' Tel. Line, A. J. Black, Blacksburg. Per mile \$9.00; Davis 5.25, \$47.25; Wapello 1.5, \$9.75; total \$54.00.	
Atalasia Northeastern Tel. Line, John King, Atalasia. Per mile \$12.00; Muscatine 2, total \$26.00.	
Aspinwall Tel. Co., Marshall Rwayne, Marion. Linn, total assessment \$8.00.	
Atalasia South Tel. Line, John McFadden, Atalasia. Per mile \$9.00; Muscatine 5.25, total \$47.25.	
Atalasia & Union Valley Tel. Chester Cross, West Liberty. Per mile \$10.00; Cedar 2, \$20.00; Muscatine 3.5, \$35.00; total \$55.00.	
Atkins & Riley Center Tel. Co., M. Dingman, Kellerton. Per mile \$8.00; Ringgold 5.50, total \$48.00.	
Athens Tel. Co., H. L. Brugman, Nichols. Per mile \$9.00; Muscatine 6, total \$54.00.	
Attica & Carlisle Tel. Line No. 1, Jonathan Neifert, Knoxville. Per mile \$5.00; Marion 1.75, total \$13.00.	
Attica & Carlisle Tel. Co. No. 2, N. J. Neifert, Tracy. Per mile \$5.50; Marion 4, total \$22.00.	
Attica & Cedar Valley Tel. Co., S. M. Rogers, Hamilton. Per mile \$9.00; Marion 6, \$54.00; Monroe 1, \$9.00; total \$63.00.	
Attica Northwestern Mutual Tel. Co., Charles Brause, Attica. Per mile \$11.00; Marion 1.25, total \$17.50.	
Attica Prairie College Tel. Line, J. W. Monroe, Knoxville. Per mile \$8.00; Marion 2.75, total \$23.00.	
Audubon County Farmers' Mutual Tel. Co., B. J. Black, Audubon. Per mile \$16.00; Audubon 14, \$224.00; Guthrie 5, \$45.00; total \$273.00.	
Aurora Rural Tel. Line No. 1, Levin H. Scharf, Aurora. Per mile \$9.00; Buchanan 1.50, \$13.50; Fayette 2.75, \$24.75; total \$37.25.	
Averydale Tel. Line, A. J. Parson, Mason City. Per mile \$10.50; Cerro Gordo 6.50, total \$68.25.	

Avery Mutual Tel. Co., 1901 Evans, Frederic. Per mile \$13.00; Monroe 14, total \$288.00.

Azen & Centrill Tel. Line, J. M. Hoskinson, Centrill. Van Buren, total assessment \$10.00.

Bakers Grove Tel. Line, Venell Hanson, Traer. Per mile \$5.50; Tama 12.25, total \$129.62.

Baker Tel. Co., Bert Menneke, Miles. Per mile \$7.00; Jackson 12.50, total \$54.50.

Bald Prairie Rural Tel. Line No. 27, M. Pilgrim, Oskaloosa. Per mile \$5.00; Mahaska 3.25, total \$29.25.

Bankers Avenue Tel. Line, W. W. Shroyer, Hampton. Per mile \$5.00; Franklin 2.50, total \$17.50.

Banner Tel. Co., S. O. Stumy, Marion. Per mile \$10.00; Linn 4, total \$40.00.

Banner Tel. Line, Pearl Crawford, Truro. Per mile \$8.00; Madison 5.75, \$46.00; Warren 1.50, \$12.00; total \$59.00.

Barnes City & Nassau Mutual Tel. Line, C. F. Graham, Barnes City. Per mile \$9.50; Mahaska 5, total \$47.50.

Barnes Mayflower & Grant Tel. Line, Lars A. Larson, Grant. Per mile \$7.75; Montgomery 8, total \$40.00.

Barnes Tel. Line, Fred Shields, Lamoni. Per mile \$6.00; Ringgold 12, total \$72.00.

Bartholomew Mutual Tel. Line, Charles E. Ashby, Wellman. Per mile \$3.00; Washington 7.50, total \$60.00.

Batechelor Tel. Line, A. T. Lundstedt, Essex. Per mile \$8.00; Page 10, total \$80.00.

Bates Tel. Line, O. L. Bates, Kewick. Keokuk, total assessment \$10.00.

Bates Tel. Line, C. E. Litch, Golden. Per mile \$8.00; Carroll 4.38, total \$32.84.

Bayard & Coon Valley Mutual Tel. Co., James Clark, Guthrie Center. Per mile \$10.00; Guthrie 6, total \$60.00.

Bayfield Mutual Tel. Line, Mrs. George Mills, Muscatine. Per mile \$11.25; Muscatine 4, total \$45.00.

B & B Tel. Line, J. Herman Wuebker, Carroll. Carroll, total assessment \$2.25; Beaconsfield & Elliott Tel. Line, F. P. Whitson, Beaconsfield. Per mile \$8.00; Ringgold 5.50, total \$44.00.

Beaconsfield & Grand River Tel. Line, George E. McDowell, Grand River. Per mile \$10.00; Decatur 2.25, \$22.50; Ringgold 1, \$10.00; total \$42.50.

Bear Creek Mutual Tel. Co., M. E. Scott, Casey. Per mile \$11.00; Guthrie 19, total \$111.00.

Bear Creek Tel. Line, L. D. Corkery, Rowley. Per mile \$5.25; Buchanan 7, total \$36.75.

Bear Creek Tel. Line No. 13, W. H. McKinley, Brandon. Per mile \$5.50; Benton 6, total \$33.00.

Bear Creek Valley Mutual Tel. Co., E. P. Davis, Eldora. Per mile \$3.00; Hardin 7.50, total \$60.00.

Bear Grove & Baker Tel. Co., Ono Morgan, Guthrie Center. Per mile \$5.00; Guthrie 2.5, total \$212.50.

Bear Grove Mutual Tel. Line, Thomas Craven, Atlantic. Per mile \$8.00; Cass 9.25, total \$74.00.

Beaver Creek Tel. Otto Renken, Parkersburg. Per mile \$7.00; Butler 1, \$7.00; Grundy 5.50, \$28.50; total \$45.50.

Beaver Tel. Line, Ed Struble, Castana. Per mile \$8.75; Monona 8, total \$70.00.

Beaver Valley Mutual Tel. Co., Fred Dobbrunz, Eldora. Per mile \$9.00; Hardin 2.50, total \$22.50.

Beckwith Tel. Co., Elmer C. Davis, Fairfield. Per mile \$7.50; Jefferson 5.75, total \$43.12.

B or 1100 Tel. Line, A. G. Belkne, Harper. Per mile \$8.00; Keokuk 11, total \$88.00.

Bee Line Tel. Co., George Kramer, Muscatine. Per mile \$12.00; Muscatine 3, total \$36.00.

Bellinda Center Tel. Line, Orle Duchanback, Russell. Per mile \$5.50; Lucas 5, total \$45.50.

Belle Plaine & Dayton Mutual Tel. Line, W. A. Crawford, Belle Plaine. Per mile \$7.00; Benton 5.50, \$38.50; Iowa 3.50, \$21.50; total \$60.00.

Belle Plaine-Irving Tel. Line, S. A. McCandless, Belle Plaine. Per mile \$10.00; Benton 7, total \$70.00.

Belle Plaine & Summit Tel. Co., E. M. Beyer, Belle Plaine. Per mile \$7.50; Benton 1.50, \$11.25; Iowa 6.50, \$48.75; total \$60.00.

Bell Tel. Co., Irve Henry, Ventura. Per mile \$7.00; Cerro Gordo 8, \$56.00; Hancock 1, \$7.00; total \$63.00.

Belmont Tel. Line, Henry Hartz, Davenport. Per mile \$6.00; Scott 6.25, total \$37.50.

Belmont Zion Tel. Line, Paul C. Wright, Mills. Per mile \$9.00; Warren 5, total \$45.00.

Bennett Brothers Tel. Line, D. A. Bennett, Lisbon. Cedar, total assessment, \$8.00.

Bennett Creek Tel. Co., O. L. Millard, Montour. Per mile \$10.00; Tama 4.50, total \$45.00.

Bentley Tel. Line, Dewey Miller, Maquoketa. Per mile \$8.00; Jackson 1.50, total \$12.50.

Benton & Mt. Airy Tel. Line, E. D. Barker, Mt. Airy. Per mile \$9.50; Ringgold 6.25, total \$59.37.

Benton Tel. Co., A. H. Gillispie, Charlton. Per mile \$8.00; Lucas 5.50, total \$44.00.

Benton Tel. Co., A. J. Dunlavy, Bloomfield. Per mile \$7.00; Davis 8.75, total \$61.25.

Bentonville Tel. Co., George D. Brewer, Cambria. Per mile \$7.00; Wayne 11, total \$77.00.

Benton & West Point Tel. Co., Howard Cornelison, Benton. Per mile \$9.00; Ringgold 7.75, total \$69.75.

Bethel Tel. Co., E. A. Goodson, West Grove. Per mile \$9.00; Davis 7.75, total \$69.75.

Bethel Tel. Co., Bert Fischer, Delta. Per mile \$10.00; Keokuk 5, total \$50.00.

Bethel Tel. Co., G. G. Jackson, Florida. Per mile \$8.50; Davis 5.25, total \$44.62.

Archdean Short Tel. Line, M. H. Steeve, Hepburn. Per mile \$12.00; Page 2.50, total \$30.00.

Bethesda Tel. Co. Line No. 4, Ben Goecker, Clarinda. Per mile \$8.50; Page 7.50, total \$63.75.

Bethesda Tel. Co. Line No. 5, Eldor Swanson, Hepburn. Per mile \$10.00; Page 8.15, total \$81.50.

Bouah Tel. Line, Charles L. Howard, Toledo. Per mile \$11.50; Tama 3.50, total \$43.70.

Bouah Tel. Line, W. H. Johnston, Barnes City. Per mile \$9.50; Poweshiek 5, total \$47.50.

Bevington & St. Charles Farm Line, T. F. Gallagher, Bevington. Per mile \$9.00; Madison 2.75, \$22.75; Warren 7.75, \$67.75; total \$40.50.

Biddeman Tel. Line, W. E. McCracken, Thornburg. Keokuk, total assessment \$21.00.

Bladwell Mutual Tel. Line, A. C. Rose, Blakesburg. Per mile \$6.25; Wapello 13.50, total \$84.38.

Big Ben Tel. Co., George Lange, Paulina. Per mile \$11.00; Cherokee 2, \$22.00; O'Brien 40.87, \$408.57; Sioux 1, \$11.00; total \$482.57.

Big Four Line, George Brinks, Boyden. Per mile \$11.50; Sioux 5.50, total \$63.25.

Big 4 Line of Millersburg Charles Schaffner Millersburg. Per mile \$20.00; Iowa 5.5, total \$10.00.

Big Four Line of Norway, M. Gesner, Jr., Newhall. Per mile \$8.00; Benton 4.25, total \$34.00.

Big Four Line No. 6, C. L. Gormley, Nodaway. Per mile \$6.00; Adams 8, total \$48.00.

Big Four or Line No. 11, G. J. Boorda, Harvey. Per mile \$11.00; Marion 4, total \$44.00.

Big Four Mutual Tel. Line, N. G. Kessler, Kalona. Per mile \$9.00; Washington 8, total \$72.00.

Big Four Tel. Co., John D. Elliott, Prola. Per mile \$10.00; Warren 2.50, total \$25.00.

Big Four Tel. Co., B. L. Hummel, Newton. Per mile \$9.00; Jasper 19, total \$90.00.

Big Four Tel. Co., Ernest Geertz, Atalissa. Per mile \$8.50; Muscatine 2.50, total \$21.25.

Big Four Tel. Co., Ed. Sackneke, Tama. Per mile \$7.50; Tama 5, total \$37.50.

Big Four Tel. Co., J. D. Brickley, Winthrop. Buchanan, total assessment \$7.50.

Big Four Tel. Co., Wm. Niehuhr, Blairtown. Per mile \$8.00; Benton 7, total \$56.00.

Big Four Tel. Line, Fred J. Best, Glidden. Per mile \$5.50; Carroll 7.00, total \$40.25.

Big Four Tel. Line, Charles Linn, Bloomfield. Per mile \$6.00; Davis 8, total \$48.00.

Big Four Tel. Line, G. K. Ferren, Plano. Per mile \$7.00; Appanose 2.50, total \$24.50.

Big Four Tel. Line, W. A. Holbrook, Corning. Per mile \$2.50; Adams 5.75, total \$14.37.
 Big Four Tel. Line, Delbert Mowman, Doula. Per mile \$8.00; Van Buren 11.50, total \$29.00.
 Big Four Tel. Line, John Ferry, Toledo. Tama, total assessment \$7.40.
 Big Four Tel. Line, L. R. Allen, Russell. Lucas, total assessment \$18.00.
 Big Grove Township Tel. Co., E. C. Reiss, Garrison. Per mile \$10.00; Benton 14, total \$149.00.
 Big Grove & Union Township Mutual Tel. Co., Herman Schneider, Keystone. Per mile \$10.00; Benton 12.50, total \$125.00.
 Big Rock Tel. Co., W. F. Doepke, Waterloo. Per mile \$12.00; Black Hawk 22.50, total \$282.00.
 Big Sioux Tel. Line No. 12, L. H. Knudson, Inwood. Per mile \$8.00; Lyon 11, total \$120.00.
 Big Two Tel. Line, C. W. Craven, Newton. Per mile \$6.00; Jasper 7, total \$42.00.
 Big Woods Tel. Co., Henry Sanger, Muskegeta. Per mile \$7.00; Jackson 438, total \$215.00.
 Bings Tel. Line, E. M. Van Tassel, Winthrop. Per mile \$4.50; Buchanan 1, total \$22.50.
 Blomberg Mutual Tel. Co., J. L. Lowe, Whit Cheer. Per mile \$8.00; Keokuk 7.50, total \$60.00.
 Blackberry Tel. Line, Floyd Hopkins, Chariton. Per mile \$12.00; Lucas 158, total \$45.50.
 Black Diamond Tel. Co., M. B. Kendrick, New Market. Per mile \$4.50; Page 1, \$6.50; Taylor 20, \$139.00; total \$126.50.
 Black & Johnston Tel. Line, C. R. Buchanan, Truro. Per mile \$7.00; Madison 5.25, total \$36.75.
 Black Tel. Line, George Schwarck, Grundy Center. Per mile \$7.00; Grundy 6.25, total \$47.25.
 Blaine Farmers Mutual Tel. Line, H. G. Carter, Dowds. Per mile \$10.00; Franklin 1, \$10.00; Wright 9.50, \$95.00; total \$105.00.
 Blair Ferry Tel. Line, J. T. Howard, Marion. Per mile \$9.00; Linn 6, total \$54.00.
 Blairtown Wrought Line Tel. Line, M. F. Brach, Blairtown. Per mile \$11.00; Benton 4.50, total \$58.50.
 Bland & Donnelly Tel. Line, J. J. Canedy, Walker. Per mile \$8.00; Buchanan 3, \$24.00; Linn 2.50, \$70.00; total \$44.00.
 "B" Tel. Line Tel. Co., Harry Crawford, Gladbrook. Per mile \$8.00; Tama 8, total \$40.00.
 Bloomfield-Platteville Tel. Line, Mrs. W. H. Adkins, Brockton. Per mile \$16.00; Ingersoll 1, \$16.00; Taylor 2.50, \$40.00; total \$56.00.
 Bloomfield & Drakeville Tel. Line, H. R. Parks, Bloomfield. Per mile \$13.00; Davis 5, total \$65.00.
 Blue Bell Tel. Line, Henry Teltsch, Muscatine. Per mile \$8.75; Muscatine 4, total \$35.00.
 Blue Grass Tel. Line, Charles H. Neldt, Truro. Per mile \$8.00; Madison 4.25, total \$34.00.
 Blue Grass Township Tel. Co. (Bell Tel. Co.), E. A. Otto, Walcott. Per mile \$12.00; Scott 2.75, total \$33.00.
 Blue Ribbon Tel. Co. of Dywatt, George McNamee, Dywatt. Per mile \$10.00; Tama 2.25, total \$12.50.
 Blue Ribbon Tel. Co., J. E. Canton, Laurens. Per mile \$11.00; Pocahontas 5.50, total \$60.50.
 Huff Creek Central Tel. Co., Mrs. Radford Cobb, Lovilia. Per mile \$7.00; Monroe 8, total \$56.00.
 Huff Road Tel. Co., H. W. Funck, Muscatine. Per mile \$10.00; Muscatine 234, total \$234.00.
 Huff Tel. Line, G. P. Gerhard, Fairport. Per mile \$8.00; Muscatine 6, total \$48.00.
 Huff Tel. Line, C. C. Klingaman, Winterset. Per mile \$3.50; Madison 7.50, total \$26.25.
 "H" & "M" Farmers' Mutual Tel. Co., J. Hyllon Abbey, Bridgewater. Per mile \$8.00; Adams 5, total \$40.00.
 Boardman & Wagner Tel. Co., Nicholas Thiller, Elkader. Per mile \$19.00; Clayton 9, total \$90.00.
 Robtstreet Tel. Co., Joseph L. Hickman, Winthrop. Per mile \$12.00; Buchanan 3, total \$36.00.
 Bob White Tel. Line, Charles Garrett, Larimer. Per mile \$8.50; Madison 8, total \$68.00.

Johnson Tel. Line, Joe Podnapsky, Clatier. Per mile \$8.50; Tama 14, total \$119.00.
 Johnson Tel. Line, J. W. Benish, Cedar Rapids. Per mile \$8.00; Linn 8, total \$64.00.
 Bonaparte Southern Line, Fred Hellwig, Bonaparte. Per mile \$8.00; Van Buren 4.50, total \$36.00.
 Buena Valley Tel. Line, Otis H. Conn, Atlantic. Per mile \$8.50; Cass 2.50, total \$21.25.
 Boulder Private Line, R. H. Haich, Central City. Per mile \$9.00; Linn 6, total \$54.00.
 Bouslough, Thomas Private Line, Thomas Bouslough, Castana. Monona, total assessment \$8.00.
 Bowman Campbell Line, P. L. Dell, Maquoketa. Jackson, total assessment \$15.00.
 Bowser Tel. Co., C. R. Mills, Central City. Per mile \$12.00; Linn 5, total \$60.00.
 Brand Mutual Tel. Co., Frank Long, Plano. Per mile \$8.50; Appanoose 3.50, total \$29.75.
 Brand Tel. Line, B. F. Nichols, Nichols. Per mile \$8.00; Muscatine 4.50, total \$36.00.
 Breda & Arcadia Tel. Line, Joseph Lengeling, Breda. Per mile \$10.00; Carroll 4.50, total \$45.00.
 Breezy Hill Tel. Co., Fred Donaldson, Center Point. Per mile \$9.00; Linn 3, total \$27.00.
 Bridges No. 7 Tel. Line, Davis Denby, Truro. Per mile \$7.00; Clarke 2, \$14.00; Madison 3.50, \$24.50; total \$38.50.
 Bridges Mutual Tel. Line, Glen Weed, Bloomfield. Per mile \$10.00; Davis 6, total \$60.00.
 Briscoe & Cumberland Mutual Tel. Co., Eld Logas, Cumberland. Per mile \$8.50; Adams 4, \$34.00; Cass 10.50, \$259.25; total \$293.25.
 Briscoe Grant Mutual Tel. Line, Niels O. Roberts, Grant. Per mile \$9.75; Cass 3.75, \$34.36; Montgomery 3.75, \$36.56; total \$70.91.
 Bristol Farmers Tel. Line, A. H. Finch, Line Springs. Per mile \$7.00; Howard 2.50, total \$24.50.
 Bristol Mutual Tel. Co., C. A. Leonard, Farlin. Per mile \$10.00; Greene 25, total \$250.00.
 Britt & Crystal Farmers Tel. Co. No. 1, E. H. Olson, Britt. Per mile \$10.00; Hancock 25, total \$250.00.
 Broad Horn Tel. Line, Garry D. Black, St. Charles. Per mile \$10.00; Madison 3, \$30.00; Warren 2.50, \$25.00; total \$55.00.
 Brompton Tel. Co., M. E. Boardman, Blakesburg. Per mile \$5.00; Monroe 8, total \$40.00.
 Brooke Tel. Line, Fred Plagman, Aurelia. Per mile \$8.50; Buena Vista 11, total \$93.50.
 Brooke Tel. Line No. 1, W. E. Meyer, Petersen. Per mile \$10.00; Buena Vista 3.75, \$37.50; Cherokee 50, \$50.00; Clay 1.75, \$17.50; total \$105.00.
 Brookside Tel. Co., Will C. Fairley, Monmouthville. Per mile \$8.00; Cedar 4.25, \$34.00; Jones 7.75, \$34.00; total \$123.00.
 Brown Creek Rural Tel. Co., Warren Peterson, Ketherville. Per mile \$10.00; Emmet 12, total \$120.00.
 Brown & Shaffer Tel. Line, George L. Brown, Wellman. Per mile \$12.00; Washington 4.75, total \$57.00.
 Bruere Way Tel. Line, C. J. Way, Busey. Per mile \$7.00; Marlow 4.50, total \$31.50.
 Brush College & State Line Mutual Tel. Co., Lester Hoover, Brockton. Per mile \$7.00; Ringgold 6, total \$42.00.
 Brush Creek Tel. Co., A. F. Chapman, Woodburn. Per mile \$10.00; Clarke 2, total \$20.00.
 Brush Short Line, E. C. Fisher, Milton. Van Buren, total assessment \$7.50.
 Brush Tel. Line, Chris A. Yoder, Kalona. Per mile \$9.50; Johnson 6, \$57.00; Washington 1.75, \$16.62; total \$73.62.
 Brushy Tel. Co., Elmer E. Pough, Russell. Per mile \$6.50; Lucas 8.50, \$55.25; Wayne 50, \$3.25; total \$58.50.
 Buchanan Tel. Co., C. A. Johnson, Braddyville. Per mile \$8.50; Page 9, total \$76.50.
 Buckeye Farmers' Mutual Tel. Co. No. 37, Emil Vierkandt, Alden. Per mile \$8.00; Hardin 8, total \$64.00.
 Buckeye Farmers' Mutual Tel. Co. No. 49, Harry Nassen, Radcliffe. Per mile \$7.00; Hardin 5.50, total \$38.50.
 Buckeye Valley Tel. Co., George W. Haxbe, Belle Plaine. Per mile \$11.00; Benton 5, total \$55.00.

Buffalo & Blue Grass Tel. Co., Harry E. Daurer, Blue Grass. Per mile \$4.50; Scott 4.50, total \$5.25.
 Buffalo Creek Tel. Line, No. 4409, Charles A. Banker, Chapin. Per mile \$12.00; Franklin 2.42, total \$21.46.
 Buffalo Mutual Tel. Line, Otto Klemsch, Winteret. Per mile \$11.00; Medina 4, total \$44.00.
 Buffalo Township Tel. Co., No. 1, C. Reibseman, Titonka. Per mile \$9.00; Kosuth 19.50, total \$94.50.
 Buffalo Township Tel. Co., J. P. Sterneson, Buffalo, Center. Per mile \$12.50; Kosuth 9.25, \$115.63; Winnebago 60.50, \$756.25; total \$871.88.
 Buffalo Valley Tel. Co., M. J. Potwin, Aurora. Per mile \$8.50; Buchanan 12.50, total \$114.75.
 Buffalo Valley Tel. Co., Joseph B. McKay, Winthrop. Per mile \$6.50; Buchanan 13.00, total \$87.75.
 Bull Moose No. 10 Tel. Line, W. M. Albright, Algona. Per mile \$9.00; Kosuth 11.50, total \$103.50.
 Bunker Hill Mutual Tel. Line, R. A. Davison, Wellman. Per mile \$15.00; Washington 4.50, total \$67.50.
 Bunkerhill Tel. Ass'n., Harlan Russell, Anamosa. Per mile \$11.50; Jones 2.50, total \$63.25.
 Bunker Hill Tel. Co., H. E. Thomas, Ventura. Per mile \$12.50; Cerro Gordo 2, total \$37.50.
 Bunker Hill Tel. Line, Joe Ladely, Deep River. Per mile \$7.00; Iowa 4.75, \$47.50; Keokuk 4.50, \$31.50; total \$78.75.
 Bunker Hill Tel. Line, A. C. Paustian, Wilton Junction. Per mile \$12.00; Cedar 9, total \$117.00.
 Burchinal Clear Lake Tel. Co., Iver Hodesfield, Clear Lake. Per mile \$9.00; Cerro Gordo 12.50, total \$117.00.
 Burlington Road Tel. Line, Ed Healy, Letts. Per mile \$7.00; Muscatine 4.50, total \$21.50.
 Burlington Way Tel. Line, T. W. Johnson, Walker. Per mile \$10.00; Linn 4.25, total \$42.50.
 Burr Oak Rural Tel. Line, Eber Waters, Marshalltown. Per mile \$7.00; Marshall 5.50, total \$32.50.
 Burr Oak Tel. Co., Riley Lee, Gravity. Per mile \$10.00; Taylor 5, total \$50.00.
 Burr Oak Tel. Co., No. 7, Earl Gratias, Nora Springs. Per mile \$10.00; Cerro Gordo 4, total \$40.00.
 Burr Oak Tel. Line, Mrs. Bertha Grapp, Clarksville. Per mile \$8.00; Butler 6.50, total \$58.50.
 Burr Oak Tel. Line, John Havenstead, Leighton. Per mile \$8.00; Mahaska 1.50, \$60.00; Marion 59, \$4.00; total \$64.00.
 Burr Oak Tel. Line, Wm. Keller, Garwin. Per mile \$12.25; Tama 2.50, total \$42.87.
 Burton & Grant Mutual Tel. Co., La Verne Hall, Grant. Per mile \$7.00; Adams 5, \$35.00; Montgomery 3, \$21.00; total \$56.00.
 Bushy Ridge Tel. Line, F. L. Berger, Toledo. Per mile \$8.00; Tama 4.50, total \$13.50.
 Business Corner Mutual Tel. Line, C. W. Shelly, Ollie. Per mile \$8.00; Keokuk 8, total \$64.00.
 Bussey & Sherman Tel. Co., George S. Ellis, Bussey. Per mile \$3.00; Marion 4.50, total \$52.00.
 Busy Bee Tel. Line, Willard Hennessey, Toledo. Per mile \$9.00; Tama 7.25, total \$65.25.
 Buttersville Tel. Co., F. P. Hines, Montour. Per mile \$11.00; Marshall 3.00, \$23.00; Tama 4, \$45.00; total \$66.50.
 Byron Pine Creek Tel. Line, Kenneth Freeman, Independence. Per mile \$8.00; Buchanan 5, total \$40.00.
 Byron Township Tel. Line, J. P. Hamilton, Independence. Per mile \$8.00; Buchanan 5, total \$40.00.
 Callathump Short Line, O. E. Brown, Allerton. Per mile \$10.00; Wayne 2.25, total \$22.50.
 Calmar Co-Operative Tel. Co., A. A. Olson, Calmar. Per mile \$11.00; Winnebago 25.50, total \$271.00.
 Calumet & Winlow Creek Rural Tel. Co., W. B. Scott, Calumet. Per mile \$10.00; Cherokee 25, \$7.50; O'Brien 14.50, \$145.00; total \$152.50.
 Campbells Grove Tel. Line No. 1, Frank Wilkie, Marshalltown. Per mile \$9.00; Marshall 2.50, total \$32.50.
 Camp Creek Farmers' Tel. Line, Frank Chez, Kalona. Per mile \$8.00; Washington 1.17, total \$65.36.

Cannon Hill Tel. Co., Seth Baird, Douds. Per mile \$7.50; Van Buren 9, total \$67.50.
 Carbon & Penfold Tel. Line, Harry Gaskill, Carbon. Per mile 6.50; Adams 7.12, total \$14.25.
 Car Farmers Mutual Tel. Co., W. J. Human, Corning. Per mile \$7.00; Adams 20, total \$210.00.
 Carbon Tel. Line, Fred V. Waller, Marshalltown. Per mile \$10.00; Marshall 2.75, total \$37.50.
 Carnation-Breda Tel. Line, P. C. Jacobs, Carnation. Per mile \$9.00; Carroll 4.50, \$40.50; Sac 9.50, \$85.50; total \$126.00.
 Carnforth & Victor Tel. Line, George Lyman, Brooklyn. Per mile \$12.00; Potosi 3.75, total \$44.00.
 Carroll & Calhoun Counties Tel. Co., R. G. Mahon, Lancashire. Per mile \$8.50; Calhoun 3.75, \$31.87; Carroll 3.75, \$41.88; total \$66.75.
 Carroll and Sac County Line, John Does, Wall Lake. Per mile \$9.00; Carroll 4, \$45.00; Sac 5, \$45.00; total \$90.00.
 Carroll Tel. Co., P. H. Gebhardt, Toledo. Per mile \$7.50; Tama 14.50, total \$108.75.
 Carroll Township Mutual Tel. Co., Emil Hansen, Sheldon. Per mile \$10.00; O'Brien 22.50, \$225.00; Sioux 12.50, \$125.00; total \$450.00.
 Case Tel. Co., S. Sipma, Alton. Per mile \$10.00; Sioux 68, total \$680.00.
 Case County Mutual Tel. Line, E. M. Brown, Atlantic. Per mile \$9.00; Cass 5.50, total \$42.20.
 Case Independent Tel. Line, Frank Thorp, Pandora. Per mile \$8.50; Guthrie 4.50, total \$38.25.
 Case Tel. Co., Wenchy Marek, Anamosa. Per mile \$8.50; Jones 22.50, \$199.75; Linn 25, \$2.13; total \$201.88.
 C. C. Tel. Co., Gilbert, Wessels, Carroll. Per mile \$7.00; Carroll 5.50, \$38.50; Crawford 3.50, \$38.50; total \$77.00.
 Cedar Bend Tel. Ass'n., Frank Gulick, Mt. Auburn. Per mile \$8.00; Benton 4.50, total \$36.00.
 Cedar Central Rural Tel. Co., C. W. Anderson, Larrabee. Per mile \$8.50; Cherokee 12.50, total \$104.25.
 Cedar Creek Tel. Co., T. D. Hunt, Churdan. Per mile \$8.00; Greene 15, total \$120.00.
 Cedar Grove Mutual Tel. Line, Chester Mott, Earliman. Per mile \$8.00; Dallas 5.50, \$44.00; Madison 1.50, \$12.00; total \$56.00.
 Cedar Grove Tel. Co., E. C. Wishart, Russell. Per mile \$7.00; Lucas 6, total \$42.00.
 Cedar Mutual Tel. Co., J. G. Anderson, Lohrville. Per mile \$12.00; Calhoun 40.50, total \$188.00.
 Cedar Pole Tel. Co., No. 6, Claude Burley, Chariton. Per mile \$9.00; Lucas 9, total \$81.00.
 Cedar River Tel. Co., George M. Lincoln, Moscow. Per mile \$8.00; Muscatine 7, total \$56.00.
 Cedar Tel. Line, H. H. Fagan, Mt. Auburn. Per mile \$11.00; Benton 19.25, total \$211.75.
 Cedar Tel. Line, C. B. Stienmeltz, Forest City. Per mile \$10.00; Hancock 7.50, total \$75.00.
 Cedar Township Tel. Co., L. C. Goltz, Russell. Per mile \$12.50; Lucas 1.50, total \$29.25.
 Cedar Valley & Columbia Tel. Co., Dwight Carruthers, Columbia. Per mile \$8.00; Marion 2.25, \$18.00; Monroe 1, \$5.00; total \$25.00.
 Cedar Valley Mutual Tel. Line, L. V. Beary, Lovilia. Per mile \$7.50; Monroe 4, total \$30.00.
 Cedar Valley Tel. Co., Elmer R. Ward, Center Point. Per mile \$9.00; Linn 4, total \$36.00.
 Cedarville No. 2 Tel. Line, Earl Lindle, West Liberty. Per mile \$9.00; Muscatine 7.25, total \$65.25.
 Cemetery Ridge Tel. Line, W. F. Berry, Lewis. Per mile \$6.50; Cass 5.75, total \$37.25.
 Center Farmers' Mutual Tel. Line, Roy Hawk, Hedrick. Per mile \$20.00; Keokuk 2.50, total \$50.00.
 Center Grove Tel. Co., John Schlaphoff, Durant. Per mile \$11.00; Muscatine 10, total \$110.00.
 Center Hill Tel. Line, L. M. McGuire, West Liberty. Muscatine, total assessment \$10.50.
 Center Mutual Tel. Co., H. P. H. Wedemeyer, Adair. Per mile \$9.50; Guthrie 14, total \$132.00.

Center North Putnam Tel. Line No. 4, Charles Tichy, Eliz. Per mile \$15.00; Line 2, total \$28.00.
 Center Point & Lewis Bottom Independent Tel. Line, W. W. Andrews, Shellsburg. Per mile \$7.50; Line 7, total \$49.00.
 Center Rural Tel. Co., P. E. Matteson, Grinnell. Per mile \$5.00; Jasper 2.50, \$25.10; Poweshiek 2.5, \$25.15; total \$25.25.
 Center Tel. Co., T. K. Haugen, Lake Mills. Per mile \$10.00; Winnebago 3.5, \$35.00; Worth 3.5, \$7.50; total \$37.50.
 Center Tel. Co., S. A. Peterson, Oakley. Per mile \$9.00; Lucas 5.50, total \$54.50.
 Centerville Tel. Line, R. L. Satter, Aurora. Per mile \$9.50; Buchanan 2.50, total \$52.25.
 Centerville Tel. Co. No. 16, W. T. Ryan, La Motte. Per mile \$8.00; Jackson 11, total \$88.00.
 Central Iowa Township Tel. Line, Herman P. H. Rehbehn, Atalissa. Per mile \$11.00; Cedar 4.62, \$50.82; Muscatine 1.15, \$19.25; total \$70.07.
 Central Tel. Line, Otto Timm, Victor. Per mile \$8.50; Iowa 5.50, \$46.75; Poweshiek 3, \$25.50; total \$72.25.
 Champion Hill Tel. Line, John H. Arnold, Atalissa. Per mile \$8.00; Muscatine 6, total \$48.00.
 Champion Rock Creek Tel. Co., C. E. Powers, Kellogg. Per mile \$8.00; Jasper 11, total \$88.00.
 Chapin Tel. No. 603, A. E. Scott, Chapin. Per mile \$7.00; Franklin 7, total \$49.00.
 Chariton Myers Tel. Line, Carl Johnson, Chariton. Per mile \$4.25; Lucas 5.50, total \$49.37.
 Charles City & Farmers Mutual Tel. Co., Ed Gayther, Charles City. Per mile \$14.50; Chickasaw 19.50, \$44.25; Floyd 23.53, \$55.85; total \$232.14.
 Charlier Oak Farmers' Tel. Line, Ben Balvin, Clutier. Per mile \$8.00; Tama 6.25, total \$50.00.
 Charter Oak Tel. Co., A. P. Little, Murray. Clarke, total assessment \$18.00.
 Charter Oak Tel. Co., V. P. Lynn, Osceola. Per mile \$9.50; Clarke 3.50, total \$32.25.
 Charter Oak Tel. Line, J. L. Overholtzer, Grand River. Per mile \$9.00; Decatur 6, total \$54.00.
 Chelsea & Burr Oak Tel. Co., Orle W. Beck, Chelsea. Per mile \$5.25; Poweshiek 7, \$36.75; Tama 5, \$26.25; total \$63.00.
 Chelsea Star Tel. Line No. 1, O. P. Boyer, Chelsea. Per mile \$8.00; Poweshiek 8.75, \$70.00; Tama 4.25, \$34.00; total \$104.00.
 Chequest Farmers Tel. Co., F. S. Harryman, Douds. Per mile \$11.00; Van Buren 9.40, total \$105.40.
 Chequest Tel. Line, Floyd Wilkinson, Floris. Per mile \$9.50; Davis 7, total \$66.50.
 Cherokee & Meriden Mutual Tel. Line, J. A. McDonald, Cherokee. Per mile \$9.00; Cherokee 9, total \$81.00.
 Cherry Grove & Chester Tel. Line, J. A. Jensen, Chester. Howard, total assessment \$15.00.
 Cherry Grove Tel. Co., W. B. Meeks, Martelle. Per mile \$8.00; Jones 8.75, total \$70.00.
 Cherry Tel. Lines Nos. 2 & 12, E. W. Podhajsky, Clutier. Per mile \$12.00; Tama 14.50, total \$145.00.
 Chester Bell Tel. Co., H. G. Sutton, Grinnell. Per mile \$10.00; Poweshiek 4, total \$40.00.
 Chester & Grinnell Tel. Line, Ralph Sherman, Grinnell. Per mile \$9.50; Jasper 30, \$45.25; Poweshiek 2.75, \$51.62; total \$59.37.
 Chestnut Tel. Line, John Hayek, Toledo. Per mile \$8.00; Tama 7, total \$56.00.
 Chillicothe & Munterville Tel. Ass'n., J. F. Lock, Blakesburg. Per mile \$7.00; Wapello 12, total \$84.00.
 Chillicothe Mutual No. 2, George Bowen, Chillicothe. Per mile \$9.00; Wapello 4, total \$45.00.
 Chisholm & Avery Tel. Co., J. C. Johnston, Albia. Per mile \$9.00; Monroe 11, total \$99.00.
 Christian Hill Tel. Line, Leslie J. Dockum, Hampton. Per mile \$7.50; Franklin 5, total \$37.50.
 Churchill Co-operative Tel. Line, E. C. Smith, Armstrong. Per mile \$10.50; Emmet 5.25, \$55.12; Kosciusko 24, \$23.77; total \$55.79.
 Churchill Mutual Tel. Line, P. H. Kuoek, Holland. Per mile \$7.50; Grundy 16.75, total \$125.63.
 Churchville Tel. Line, F. J. Muihner, Churchville. Per mile \$9.25; Madison 2.50, \$32.25; Warren 5.25, \$49.50; total \$89.94.

Chisena Mutual Tel. Co., Ernest P. Nelson, Forest City. Per mile \$13.00; Winnebago 61, total \$292.00.
 Clarinda Bethesda Northwestern Tel. Line, O. H. Steeve, Clarinda. Per mile \$7.50; Page 12.50, total \$93.75.
 Clarinda & Bethesda Tel. Co., Emory Wagoner, Clarinda. Per mile \$9.00; page 14, total \$126.00.
 Clarinda No. 4 Tel. Line, L. R. Folk, Clarinda. Per mile \$5.00; Page 9, total \$31.00.
 Clarinda & Shambaugh Mutual Tel. Co., James U. McKeown, Clarinda. Per mile \$9.00; Page 10.50, total \$94.50.
 Clark Brown Grain Co., F. E. Ford, Nevada; Greene, total assessment \$8.00.
 Claude Chismore Line, Bill Smith, Quasqueton. Buchanan, total assessment \$7.50.
 Clayton Valley Farmers Tel. Line, Alfred Melke, St. Charles. Per mile \$11.00; Madison 2.75, \$30.25; Warren 4.75, \$57.25; total \$87.50.
 Clay Center Tel. Line No. 2, Henry C. Kitman, Heaman. Per mile \$10.00; Grundy 3.50, total \$35.00.
 Clay Hill Cooperative Tel. Line, John Wilkins, Waverly. Per mile \$15.40; Bremer 1.75, total \$27.30.
 Clear Creek Central Mutual Tel. No. 6, John B. Weber, Harper. Per mile \$8.00; Keokuk 13, total \$104.00.
 Clear Creek Mutual Tel. Co., Frank B. Butler, Keota. Per mile \$9.00; Keokuk 4.5, total \$47.25.
 Clear Creek Mutual Tel. Co., D. J. Heary, Leola. Per mile \$8.50; Marion 2.25, \$19.12; Monroe 4, \$24.00; total \$52.12.
 Clearfield & Diagonal Tel. Line, J. W. Bailey, Diagonal. Per mile \$8.00; Ringgold 3, total \$64.00.
 Clearfield & Lenox Tel. Line, F. M. Henderson, Lenox. Per mile \$11.00; Taylor 19, total \$49.00.
 Clearfield & Red Cedar Tel. Co., R. W. Leonard, Clearfield. Per mile \$9.25; Ringgold 2.50, total \$36.00.
 Clearfield & Southwestern Tel. Co., Lyle Nelson, Clearfield. Per mile \$8.00; Taylor 12, total \$96.00.
 Clear Lake Tel. Co. No. 200, J. J. Ziegler, Jr., Albert City. Per mile \$9.00; Pocahontas 19.50, total \$94.50.
 Cleghorn Farmers Mutual Tel. Co., Wm. Horstman, Cleghorn. Per mile \$5.00; Cherokee 19, total \$95.00.
 Cleghorn Southern Tel. Co., F. E. Fuhrman, Cleghorn. Per mile \$11.00; Cherokee 17.50, total \$192.50.
 Cleghorn & Elgin Tel. Co., J. F. Miller, Jr., Elgin. Per mile \$9.00; Fayette 32, total \$288.00.
 Cleveland Center Mutual Tel. Co., Wm. Miller, Doon. Per mile \$7.50; Lyon 10, total \$75.00.
 Cleveland Township Tel. Co., Herman Hamann, Alvered. Per mile \$8.00; Lyon 14, total \$112.00.
 Climax Imogene Line No. 3, A. W. Hunt, Imogene. Per mile \$6.00; Montgomery 2, \$12.00; Page 4, \$8.00; total \$18.00.
 Clinton Center Tel. Line, Guy Duden, Albeton. Per mile \$8.00; Wayne 14, total \$112.00.
 Clinton Tel. Line, Merritt Duden, Albeton. Per mile \$8.50; Wayne 9, total \$76.50.
 Clover Creek Tel. Co., John O'Connor, Lema Tree. Per mile \$3.00; Johnson 7.15, total \$62.00.
 Clover Dale Tel. Line, B. F. Rohwer, Paulina. Per mile \$8.50; Brien 4.50, total \$38.25.
 Cloverhill Mutual Tel. Co., Harm Groote, Holland. Per mile \$8.50; Grundy 9, total \$76.50.
 Cloverleaf Tel. Line, Frank Delano, Amana. Per mile \$8.00; Benton 2.50, \$20.00; Iowa 3, \$24.00; total \$52.00.
 Clover Leaf Tel. No. 42, Howard Morris, Beacon. Per mile \$9.00; Mahaska 4, total \$36.00.
 Clover Leaf Threshing Tel. Co., Harry Messer, Dysart. Per mile \$11.00; Tama 2.25, total \$24.75.
 Cluster Tel. Co. No. 2, Henry Fastman, Hepburn. Per mile \$7.50; Page 3, total \$22.50.
 Coal Creek & What Cheer Tel. Line, B. C. Middleton, What Cheer. Per mile \$11.00; Keokuk 4, \$35.00; Mahaska 2, \$22.00; total \$110.00.
 Codding Tel. Co., Fred Beck, Maquoketa. Per mile \$10.00; Jackson 5, total \$50.00.

TAXABLE VALUATION OF

Coin & College Springs Star Tel. Co., Wils Little, Coin. Per mile \$2.50; Page 12, total \$122.50.
 Coin Yorktown Tel. Co., Herman Handorf, Coin. Per mile \$7.00; Page 23, total \$293.00.
 Coffax Baby Tel. Line, George Hook, Wellsburg. Per mile \$4.00; Grundy 3, total \$64.00.
 Coffax Mutual Tel. Line, J. A. Franken, Holland. Per mile \$5.00; Grundy 4, total \$54.00.
 College Corner Tel. Co., G. T. Jenkin, Dexter. Per mile \$8.50; Guthrie 4, total \$51.00.
 College Springs & Braddyville Farmers Tel. No. 1, Wm. McAlin, Braddyville. Per mile \$8.00; Page 8.50, total \$68.00.
 College Springs & Braddyville Farmers Tel. Line No. 2, H. E. Osborn, Braddyville. Per mile \$8.00; Page 9, total \$72.00.
 College Springs & Shambaugh Tel. Co., L. L. Kinley, Shambaugh. Per mile \$9.00; Page 7, total \$63.00.
 College Springs & State Line Tel. Co., Isaac Hornings, Blanchard. Per mile \$9.00; Page 6.25, total \$56.25.
 College Springs Sub Line, Scott McClarnon, Shambaugh. Per mile \$8.00; Page 2.15, total \$24.00.
 College Springs & Yorktown Tel. Co., Harry B. Ständage, Clarinda. Per mile \$7.00; Page 15.50, total \$108.50.
 College Township Central Tel. Co., John S. Milligan, Cedar Rapids. Per mile \$8.00; Linn 11.50, total \$52.00.
 Columbia Mutual Tel. Line, L. S. Whiting, Eldora. Per mile \$8.00; Grundy 1.50, \$12.00; Hardin 5.50, \$44.00; total \$64.00.
 Concord Tel. Co., E. D. Hammon, Garner. Per mile \$10.00; Hancock 11.50, total \$113.00.
 Concord Mutual Tel. Co., L. E. Clark, Shannon City. Per mile \$8.00; Ringgold 2, \$16.00; Union 2, \$16.00; total \$32.00.
 Concord Tel. Line, Bert Bare, Indianola. Per mile \$9.00; Warren 2, total \$37.00.
 Cone Tel. Co., Will Zimpe, Traer. Per mile \$10.00; Tama 8.75, total \$82.50.
 Con Falls Tel. Co., W. H. Pudil, Swisher. Per mile \$12.50; Johnson 22, total \$275.00.
 Confidence & Bethlehem Straight Line, Orval Green, Russell. Per mile \$7.50; Wayne 7, total \$52.50.
 Confidence & Russell Tel. Line, E. H. Van Benthusen, Melrose. Per mile \$7.00; Lucas 5, \$35.00; Wayne 5, \$35.00; total \$70.00.
 Conlee, R. E. Telephone Line, R. E. Conlee, Montrose. Per mile \$6.50; Lee 11.50, total \$74.75.
 Conn Tel. Line, Dan A. Conn, Parkersburg. Per mile \$5.00; Butler 6.13, total \$30.65.
 Conn Center Tel. Line, Jacob Arnold, Walker. Per mile \$8.50; Buchanan 4, \$24.00; Linn 50, \$4.25; total \$38.25.
 Conn & Quasqueton Tel. Line, Carl Peterson, Rowley. Per mile \$18.50; Buchanan 4, total \$142.00.
 Conway & Blount Tel. Line, Connor Stephens, Blockton. Per mile \$9.00; Taylor 12, total \$108.00.
 Conway County Farm Mutual Tel. Ass'n., G. W. Hough, Conway. Per mile \$8.00; Taylor 5.50, total \$44.00.
 Conway Short Line, F. C. Cooper, Conway. Per mile \$12.50; Taylor 5, total \$62.50.
 Coon Grove Tel. Co., Sam C. Thompson, Thompson. Per mile \$10.00; Winnebago 1.75, total \$21.50.
 Coon Hollow Tel. Line, Mrs. A. Nelson, Pella. Per mile \$8.00; Marion 1, total \$32.00.
 Coon Rapids & Erastus Tel. Co., Allen Bower, Coon Rapids. Per mile \$8.50; Carroll 25, \$21.13; Guthrie 4.25, \$36.12; total \$38.25.
 Coon Valley Mutual Tel. Ass'n., Ira T. Stanley, Earlham. Per mile \$5.00; Dallas 8.50, \$23.13; Madison 50, \$25.00; total \$36.63.
 Coon Valley Mutual Tel. Co., F. C. Blair, Vetter. Per mile \$11.00; Calhoun 1, \$11.00; Sac 15, \$165.00; total \$176.00.
 Coon Valley Tel. Co., W. H. Rust, Seranton. Per mile \$7.00; Carroll 10, total \$70.00.
 Coon Valley Tel. Co., Homer Canady, Panora. Per mile \$9.00; Guthrie 4.50, total \$40.50.
 Coon Valley Tel. Co., E. E. Lauck, Redfield. Per mile \$10.00; Dallas 5.25, \$52.50; Guthrie 7.5, \$7.50; total \$60.00.
 Coon Valley Tel. Line No. 11, F. C. Moorhead, Monticello. Per mile \$7.00; Guthrie 6, total \$42.00.

TELEPHONE AND TELEGRAPH PROPERTY

Cooper Mutual Tel. Exchange, Harry White, Cooper. Per mile \$11.00; Greene 40.27, total \$442.97.
 Copper Head Tel. Line, L. H. Arlie, Ottumwa. Per mile \$6.00; Wapello 8, total \$48.00.
 Corn Belt & Shannon City Tel. Line, Wm. Markley, Shannon City. Per mile \$7.00; Ringgold 5, total \$35.00.
 Corn Belt Tel. Co., Louis Krier, Estherville. Per mile \$9.00; Emmet 17.50, total \$157.50.
 Corn Belt Tel. Line, A. F. Kosnar, Clutier. Per mile \$9.50; Tama 6, total \$57.00.
 Corner Tel. Line, H. Urnan, Reinbeck. Per mile \$6.00; Grundy 6.75, total \$40.50.
 Corydon & Cambaria Tel. Co., S. A. Fry, Corydon. Per mile \$7.50; Wayne 2.25, total \$16.57.
 Cozter Tel. Line, N. S. Ramige, Shell Rock. Per mile \$8.00; Butler 12, total \$96.00.
 Cottonwood Glen Farmers Tel. Co., Arthur Budeller, Wilton Junction. Per mile \$8.00; Muscatine 4, total \$34.00.
 Cottonwood Mutual Tel. Line, A. F. Rosenau, Panora. Per mile \$10.00; Guthrie 7, total \$70.00.
 Cottonwood Tel. Line, G. B. Weida, Diagonal. Per mile \$8.00; Ringgold 10, total \$80.00.
 County Home Tel. Line, O. McFee, Independence. Per mile \$11.00; Buchanan 3, total \$33.00.
 County Line Tel. Horace Wise, Dexter. Per mile \$9.50; Adair 3.25, \$76.73; Dallas 7.5, \$6.94; Guthrie 1, \$9.50; Madison 70, \$6.94; total \$99.94.
 County Line Tel. Co., Thomas Roberts, Jr., Marcus. Per mile \$8.00; Cherokee 8.50, \$68.00; Plymouth 2, \$16.00; total \$84.00.
 County Line Tel. Co., Jacob Huber, Blakesburg. Monroe, total assessment \$42.00.
 County Line Tel. Co., Glen Lowry, Garwin. Per mile \$9.50; Marshall 1.25, total \$12.50.
 County Line Tel. Co., No. 1, B. Weaver, Sheldon. Per mile \$12.00; O'Brien 1.50, \$18.00; Sioux 1.50, \$18.00; total \$36.00.
 County Line Tel. Line, E. A. Walter, Victor. Per mile \$9.00; Poweshiek 2.25, total \$20.25.
 Crescent Mutual Tel. Co., George McCann, Osceola. Per mile \$8.00; Clarke 14, total \$112.00.
 Crescent Mutual Tel. Line, H. M. Bush, Kent. Per mile \$9.00; Adams 3, \$81.00; Union 25, \$23.25; total \$85.25.
 Crescent Tel. Co., J. M. Pederson, Clear Lake. Per mile \$10.00; Cerro Gordo 14.50, total \$145.00.
 Cresco Rural Tel. Line, George J. Stewart, Algona. Per mile \$7.50; Kosuth 1.50, total \$11.25.
 Creston & Ringgold Farmers Mutual Tel. Line, P. E. Lewis, Diagonal. Per mile \$11.00; Union 4, total \$44.00.
 Crooked Creek Tel. Co., M. Tierney, West Chester. Per mile \$10.00; Washington 2.50, total \$25.00.
 Crosby Tel. Line, James Swift, Washington. Per mile \$10.00; Washington 5.50, total \$55.00.
 Cross Roads Mutual Tel. Line, George E. Ferren, Piano. Per mile \$7.00; Wayne 3.50, total \$24.50.
 Cross Roads Tel. Co., E. D. Martin, Bloomfield. Per mile \$10.00; Davis 4.50, total \$45.00.
 Cross Road Tel. Co., George Spieker, Cumberland. Per mile \$7.00; Cass 5, total \$35.00.
 Cross Tel. Line, J. P. Crowley, Winthrop. Per mile \$9.00; Buchanan 6, total \$54.00.
 Crowl Klein Short Tel. Line, Lester C. Daniel, Murray. Per mile \$6.50; Clarke 2.00, total \$13.00.
 Crystal Mutual Tel. Co., John Prehn, Traer. Per mile \$2.75; Tama 20, total \$55.00.
 Culpeper Tel. Co., E. H. Rhoads, Milo. Per mile \$8.20; Warren 7.50, total \$61.50.
 Curry Tel. Line, Orville Nelson, Clearfield. Per mile \$10.00; Ringgold 50, \$5.00; Taylor 3.25, \$52.50; total \$37.50.
 Curtis Short Line Tel. Co., F. T. Carzen, Chariton. Per mile \$7.00; Lucas 2.1, total \$14.7.
 Custer Short Tel. Line, W. A. Lehman, Cumberland. Per mile \$7.00; Cass 11, total \$77.00.
 Cutter Tel. Line, J. P. Cutter, Castana. Monona, total assessment \$5.00.

Daily Trottnow Tel. Co., I. E. Trottnow, Dysart. Benton, total assessment \$15.00.

Dale Center Tel. Co., Richard L. Watts, Paulina. Per mile \$7.00; O'Brien 11.25, total \$78.75.

Dale Highland Tel. Co., G. W. Augustson, Pringhar. Per mile \$6.50; O'Brien 11.50, total \$74.75.

Dale Southern Tel. Co., C. W. Disney, Stuart. Per mile \$5.00; Guthrie 2, total \$24.00.

Dallas Center Short Mutual Line, T. A. Harris, New Market. Per mile \$11.75; Taylor 4, total \$47.00.

Dallas Mutual Tel. Co., Ora Welch, Dallas. Per mile \$8.50; Marion 14, total \$119.00.

Daniel Short Line, C. P. Daniel, Murray. Clarke, total assessment \$12.50.

Dayton Independent Tel. Co., Arthur H. Schultz, Deep River. Per mile \$7.00; Iowa 9.75, \$68.25; Poweshiek 4.25, \$26.75, total \$98.00.

Dayton Tel. Co., Inc., Carl Litterer, Clarksville. Per mile \$4.00; Butler 2, \$8.00; Floyd 10, \$40.00; total \$48.00.

Daytonville Mutual Tel. Co., L. Bottenfield, Wellman. Per mile \$14.00; Washington 3, total \$42.00.

Deep Creek Tel. Co., John Schrier, Remsen. Per mile \$8.50; Plymouth 410, total \$38.25.

Deep River Mutual Tel. Co., N. H. Keller, Deep River. Per mile \$18.00; Poweshiek 5, total \$190.00.

Deer Park Mutual Tel. Co., George Frieschmann, Wellman. Per mile \$12.00; Washington 1.15, total \$37.50.

Delphos & Benton Short Line, J. L. Helmes, Benton. Per mile \$8.50; Ringgold 3, total \$25.50.

Democratic Tel. Line, L. C. Darrah, Plano. Per mile \$8.30; Appanoose 6.50, total \$53.95.

Derby & Leroy Tel. Line, Fred Anderson, Humeston. Per mile \$9.00; Clarke 75, \$6.75; Decatur 3, \$27.00; Lucas 6.25, \$56.25; total \$90.00.

Derby & Warren Township Tel. Line, L. M. Stewart, Chariton. Per mile \$8.50; Lucas 10.50, total \$89.25.

Diagonal Benton Mutual Tel. Co., F. Rychnosky, Benton. Per mile \$9.00; Ringgold 13.25, total \$119.25.

Diagonal, Corinth, Knowlton & Shannon City Tel. Co., K. R. Young, Diagonal. Per mile \$8.00; Ringgold 6, total \$48.00.

Diagonal & Grant Center Tel. Line, Edd Benson, Diagonal. Per mile \$8.00; Ringgold 9, total \$72.00.

Diagonal & Poland Tel. Line, L. H. Howe, Diagonal. Per mile \$11.00; Ringgold 10, total \$110.00.

Diagonal Tel. Co., John Land, Brandon. Per mile \$8.00; Buchanan 5, total \$24.00.

Diagonal Tel. Co., C. H. Collins, Russell. Per mile \$8.50; Lucas 3.75, total \$31.88.

Diagonal Tel. Co., Hobart Felt, Eldora. Per mile \$7.25; Hardin 4.50, total \$32.63.

Dillon Farmers' Tel. Line, Fred Gummert, Marshalltown. Per mile \$11.00; Marshall 7.50, total \$82.50.

Dinsdale Reinbeck Farmers' Tel. Line, Henry P. Dan Schmidt, Reinbeck. Per mile \$9.00; Grundy 5, \$45.00; Tama 5.50, \$49.50; total \$94.50.

District No. 7 Tel. Line, Willie Patterson, Maquoketa. Per mile \$11.00; Jackson 2, total \$22.00.

Doe Branch Tel. Co., A. D. Sylvester, Glidden. Per mile \$8.00; Carroll 18, total \$80.00.

Dodge Tel. Line, C. A. Mechlur, Titonka. Per mile \$8.00; Kossuth 10, total \$80.00.

Doom & Alford Tel. Line No. 3, James T. Spain, Rock Rapids. Per mile \$7.50; Lyon 15, total \$112.50.

Doon Township Tel. Line, J. W. Smith, Doon. Per mile \$7.00; Lyon 9.75, total \$68.25.

Douds Independent Tel. Line, Roy Greenfield, Douds. Per mile \$12.00; Van Buren 4, total \$48.00.

Douds Leando Southwestern Tel. Co., W. A. Hewitt, Douds. Per mile \$11.00; Van Buren 5, total \$55.00.

Douds Tel. Line, W. L. Pollock, Douds. Per mile \$13.25; Van Buren 2, total \$26.50.

Douglas Center Tel. Line, John R. Vogel, Nodaway. Per mile \$9.50; Adams 5, total \$47.50.

Douglas Short Line, J. E. Smith, Creston. Per mile \$7.00; Union 7.75, total \$54.75.

Downey Mutual Tel. Line, C. R. Gates, West Branch. Per mile \$9.50; Cedar 5.25, \$49.87; Johnson 38, \$4.75; total \$54.62.

Downey & Scott Tel. Co., W. A. Meardon, Iowa City. Per mile \$3.50; Cedar 2, \$17.00; Johnson 6.50, \$55.25; total \$72.25.

Drake & Crawford Tel. Line, E. E. Drake, Winterset. Per mile \$7.00; Madison 2.50, total \$17.50.

Draper Tel. Co., J. O. Tierney, Buckingham. Per mile \$10.00; Tama 5, total \$50.00.

Dunbar & Gilman Tel. Co., F. A. Narber, Gilman. Per mile \$10.75; Marshall 4.50, total \$48.35.

Dunville Mutual Tel. Line, E. L. Bales, Bloomfield. Per mile \$23.00; Davis 1.32, total \$20.53.

Durant Northeastern Tel. Co., Henry Lehms, Durant. Per mile \$11.00; Cedar 1, \$11.00; Scott 5.75, \$63.25; total \$74.25.

Durant No. 2 Tel. Co., Edwin Schlapkohl, Stockton. Per mile \$8.00; Muscatine 4, \$32.00; Scott 2, \$16.00; total \$48.00.

Dutch Creek Tel. Co., R. R. Ellison, Anamosa. Per mile \$8.75; Jones 4.50, total \$39.33.

Dutch Creek Tel. Co., C. O. Greenwood, Keota. Per mile \$8.50; Washington 2.50, total \$46.75.

Dutch Ridge Tel. Co., K. A. Smith, Douds. Per mile \$9.00; Van Buren 9, total \$81.00.

Dutch Stub Tel. Co., Rex H. Keck, Laurens. Per mile \$9.50; Palo Alto 4, \$38.00; Pocahontas 12.25, \$116.37; total \$154.37.

Dutton & Iron Hills Line, Walter Dutton, Maquoketa. Per mile \$7.00; Jackson 1.25, total \$23.75.

Duwa-Hofer Tel. Line, Wm. J. Duwa, Kalona. Per mile \$3.25; Washington 1.75, total \$14.43.

Dysart & Garrison Tel. Line, Vernon Knapp, Dysart. Per mile \$9.00; Benton 5.75, total \$50.75.

Eagle Lake Tel. Line, Laurence Thomson, Armstrong. Per mile \$7.00; Kossuth 6, \$42.00; Emmet 2.50, \$17.50; total \$59.50.

Eakin Tel. Line, Earl W. Johns, Sibley. Per mile \$8.50; Osceola 8, total \$68.00.

East Beech Tel. Co., O. S. Bowers, Beech. Warren, total assessment \$20.00.

East Buffalo Tel. Co., W. M. Ferrin, Winthrop. Per mile \$8.50; Buchanan 6.75, total \$57.38.

East Byron Tel. Line, Fred Crow, Winthrop. Per mile \$8.00; Buchanan 7, total \$56.00.

East Center Private Line, William Nedderman, Lovilia. Per mile \$10.00; Monroe 2, total \$20.00.

East Center Tel. Co. of Clarinda, Paul Kuehnert, Clarinda. Per mile \$8.00; Page 14, total \$112.00.

East Central Rural Tel. Line No. 90, Joseph Knecht, Whittemore. Per mile \$10.75; Kossuth 5, total \$53.75.

Eastern Star Mutual Line, Fred Plum, Bussey. Per mile \$9.50; Monroe 3, total \$45.00.

Eastern Tel. Co., W. J. Allen, Laurens. Per mile \$10.00; Pocahontas 4, total \$40.00.

Eastern Union County Tel. Co., J. W. Hargess, Thayer. Per mile \$9.50; Union 11, total \$104.50.

East Farmers Tel. Line No. 5, John J. Small, Bellevue. Per mile \$10.00; Jackson 5, total \$50.00.

East Grant Tel. Line, R. H. Giesner, Sheldon. Per mile \$10.00; Sioux 6.25, total \$62.60.

East Gravity Short Line No. 10, Lee Berry, Gravity. Per mile \$9.50; Taylor 4, total \$57.00.

East Hickory Tel. Co., Frank Hayek, Toledo. Per mile \$8.00; Tama 7.50, total \$60.00.

East Highland & Columbia Tel. Line, George A. Dolezal, Tama. Per mile \$7.00; Tama 18, total \$126.00.

East Holman Township Tel. Line, Frank Cronin, Sibley. Per mile \$8.00; Osceola 10.50, total \$84.00.

East Iowa Township Tel. Line, E. M. Creek, Atalissa. Per mile \$10.00; Cedar 5.75, total \$57.50.

East Liberty Tel. Line, H. M. Richards, West Liberty. Per mile \$9.50; Muscatine 2.25, total \$21.75.

East Liberty Tel. Line, Clarence Phillips, Larrabee. Per mile \$10.00; O'Brien 4.50, total \$45.00.

East Lincoln Tel. Co., Ben Maeder, Mt. Etna. Per mile \$8.00; Adams 11, total \$35.00.

East Lincoln Tel. Co., F. W. Timmerman, West Liberty. Per mile \$8.00; Johnson 7.75, \$67.00; Muscatine 2, \$16.00; total \$78.00.

East Lincoln Tel. Co., E. W. Ruggles, Carlsale. Per mile \$9.50; Warren 15, total \$142.50.

East Line No. 2 Tel. Co., Wm. Seiler, Maquoketa. Per mile \$8.00; Jackson 7, total \$56.00.

East Lynn Mutual Tel. Co., J. A. Harper, Redfield. Per mile \$10.00; Dallas 27, total \$270.00.

East Lyman Mutual Tel. Ass'n. P. H. Martens, Griswold. Per mile \$16.00; Case 8, total \$128.00.

East Madison Tel. Co., Alice Crow, Aurora. Per mile \$4.50; Buchanan 4, total \$18.00.

East Marion Tel. Co., Theo Carlson, Stratford. Per mile \$11.00; Hamilton 13.50, total \$202.50.

East Monteith and Panora Mutual Tel. Line, James D. Dudley, Panora. Per mile \$9.00; Guthrie 10, total \$90.00.

East Nichols Tel. Line No. 3, F. E. Pike, Nichols. Per mile \$8.50; Muscatine 5.75, total \$45.88.

East Norway Tel. Line, A. J. Havnen, Bricey, Minn. Per mile \$10.00; Winnebago 4.50, total \$45.00.

East Norway Tel. Line, H. O. Kvambeck, Lake Mills. Per mile \$8.50; Winnebago 7.50, total \$63.75.

East Oneida Tel. No. 1, Wilson McCabon, Clutier. Per mile \$10.00; Tama 7.25, total \$72.50.

East Otter Creek Tel. Line, Ivan L. Notbohm, Toddville. Per mile \$12.50; Line 3, total \$37.50.

East Plymouth Rock Tel. Co., Harry McCabe, Cresco. Per mile \$7.00; Winneshek 11.50, total \$80.50.

East Rural Hickory Tel. Co., J. E. Benda, Toledo. Per mile \$6.75; Tama 18, total \$67.50.

East Rural Tel. Line, Fred Boyken, Titonka. Per mile \$9.25; Kosuth 11.50, \$104.38; Winnebago 20, \$1.85; total \$108.23.

East Rural Tel. Line, Robert West, Estherville. Per mile \$9.00; Emmet 8.50, total \$76.50.

East Side Eldora Mutual Tel. Line, W. C. Vignar, Eldora. Per mile \$7.00; Hardin 8.75, total \$61.25.

East Summit Tel. Line, H. A. Hosier, Adair. Per mile \$7.00; Adair 11.75, total \$82.50.

East Toledo Tel. Co., Charles Whalin, Toledo. Per mile \$9.50; Tama 2.15, total \$26.12.

East Union Mutual Tel. Co., W. E. Hauser, Whitten. Per mile \$8.50; Hardin 4.25, total \$36.12.

East Union Rural Tel. Line 2 & 26, W. F. Jenkinson, Algona. Per mile \$9.00; Kosuth 11, total \$99.00.

East Union Tel. Line No. 23, F. W. Taylor, Murray. Per mile \$8.50; Clarke 8.75, total \$74.37.

East Warren Tel. Line, Mrs. Lee Morgan, Victor. Per mile \$10.00; Potosi 3.50, total \$35.00.

East Waterloo Township Tel. Line, Oscar Cook, Waterloo. Per mile \$9.00; Black Hawk 7.50, total \$67.50.

East Waterloo Township Tel. Line, A. H. Ede, Waterloo. Per mile \$18.50; Black Hawk 3, total \$55.50.

East Waterman Tel. Co., J. S. Woolston, Sutherland. Per mile \$7.00; O'Brien 19, total \$133.00.

East Winterset Mutual Tel. Line, H. W. Kile, Winterset. Per mile \$8.00; Madison 11.25, total \$161.25.

East York Tel. Line, Joseph Raymond, Elberon. Per mile \$10.00; Benton 38, \$5.00; Tama 5, \$50.00; total \$55.00.

Ebenezer Tel. Line, L. A. Draper, East Peru. Per mile \$10.00; Madison 5.25, total \$52.50.

Edmundson Tel. Co., W. G. Bittinger, Thornburg. Per mile \$5.00; Keokuk 1.50, total \$7.50.

Edna Union Tel. Line, Charles Martens, Cumberland. Per mile \$7.00; Case 5.75, total \$39.50.

Egypt Short Line, O. H. Lawson, Milton. Van Buren, total assessment \$2.00.

Egypt Tel. Line, John W. Goodwin, Lovilia. Per mile \$7.50; Monroe 5, total \$37.50.

Egypt Tel. Line, Bert Wilson, Milton. Per mile \$10.00; Van Buren 3.75, total \$37.50.

Eight Hundred Tel. Line, R. B. Stephensen, Castana. Per mile \$9.00; Monona 5, total \$45.00.

Eighty Nine Tel. Line, L. A. Warner, Blakesburg. Per mile \$10.00; Monroe 2, total \$20.00.

Eisen & New Albin Tel. Co., Aug. F. Fruente, New Albin. Per mile \$10.00; Allamakee 22, total \$220.00.

Elberon and Salt Creek Tel. Line, Charles Shuster, Elberon. Per mile \$10.00; Tama 5.25, total \$52.50.

Eldorado Tel. Line, H. C. Roll, Lovilia. Per mile \$8.75; Monroe 4.50, total \$40.75.

Eldora & Fairfax Tel. Co., O. H. Bars, Eldora. Per mile \$8.00; Hardin 7, total \$56.00.

Eldora & Owasco Mutual Tel. Line, C. F. Hayden, Eldora. Per mile \$18.00; Hardin 11, total \$176.00.

Eldora Pleasant View Tel. Line, W. O. Chaney, Eldora. Per mile \$8.25; Hardin 8, total \$66.00.

Eldora Roughwoods & Point Pleasant Tel. Line, O. James, Eldora. Per mile \$9.50; Hardin 22, total \$209.00.

Elgin Home Tel. Co., John Freidrich, Elgin. Per mile \$10.00; Clayton 14.25, \$142.50; Fayette 2.35, \$22.50; total \$165.00.

Elk Run Mutual Tel. Line, Frank Oberich, Carroll. Per mile \$5.00; Carroll 10.25, total \$51.25.

Elk Run Tel. Line, R. J. Mallin, Tama. Per mile \$9.00; Tama 9, total \$81.00.

Elk Valley Tel. Line, E. L. Millard, Lamoni. Per mile \$7.00; Decatur 12.25, \$53.75; Ringold 2.75, \$19.00; total \$105.00.

Ellington Center Mutual Tel. Co., Fred L. Meinecke, Ventura. Per mile \$8.25; Hancock 11, total \$90.75.

Ellington Tel. Co., George Hall, Garner. Per mile \$8.00; Hancock 10, total \$80.00.

Ellington Tel. Line, W. M. Riemer, Garner. Per mile \$8.50; Hancock 6, total \$51.00.

Elliot, Charles Private Line, Charles Elliott, Bussey. Per mile \$11.00; Mahaska 2, total \$22.00.

Elm Tel. Line No. 44, John F. Cronk, Iowa Falls. Per mile \$12.00; Hardin 5.18, total \$62.16.

Elm Grove Mutual Tel. Co., J. M. McKenna, Kinross. Per mile \$9.00; Keokuk 11, total \$99.00.

Elm Grove Short Line No. 21, Ed E. Wigton, Winterset. Per mile \$9.00; Madison 7.25, total \$65.25.

Ely Tel. Line No. 1, J. O. Clark, Ely. Per mile \$7.00; Linn 6.50, total \$45.50.

Emergency Tel. Line, Glen E. Olney, Garwin. Tama, total assessment \$20.00.

Emerson Mutual Line No. 6, W. A. Smith, Emerson. Per mile \$9.00; Mills 8.50, total \$55.50.

Emerson Mutual Tel. Lines Nos. 2 & 12, E. A. Jenks, Emerson. Per mile \$8.50; Mills 4, \$34.00; Montgomery 5, \$43.00; total \$102.00.

Emerson Mutual Tel. Line No. 8, R. R. Honeyman, Emerson. Per mile \$8.50; Mills 1, \$8.50; Montgomery 2, \$23.50; total \$34.00.

Emerson Mutual Tel. Line No. 14, W. W. Lindner, Emerson. Per mile \$7.00; Mills 75, \$5.25; Montgomery 10.50, \$75.50; total \$78.75.

Empire Tel. Ass'n., Henry G. Stirn, Brandon. Per mile \$10.00; Buchanan 3.50, total \$35.00.

English & Lincoln No. 32 Tel. Line, A. D. Foster, Chariton. Per mile \$14.00; Lucas 2.75, total \$37.50.

English River Mutual Tel. Line, C. C. Thiesse, Kalona. Per mile \$8.50; Washington 2.50, total \$29.75.

Epworth Tel. Co., R. H. Hansen, Cleghorn. Per mile \$8.00; Cherokee 12, total \$96.00.

Erickson Tel. Line, A. T. Waples, Castana. Monona, total assessment \$8.75.

Eric Calumet Rural Tel. Line, Christ Hadd, Paulina. Per mile \$9.00; Cherokee 2, \$18.00; O'Brien 5, \$45.00; total \$63.00.

Esna Tel. Line, Fred Salter, Ackley. Per mile \$10.00; Franklin 3.75, \$37.50; Hardin 3.75, \$37.50; total \$75.00.

Eureka Farmers Mutual Tel. Co., W. C. Beaver, Harvey. Per mile \$11.00; Marion 5.50, total \$60.50.

Eureka Mutual Tel. Line, Ward Essley, Washington. Per mile \$11.00; Washington 33.50, total \$368.50.

Everett Tel. Line, Wilson Everett, Castana. Per mile \$5.50; Monn 2, total \$11.00.

Evergreen Mutual Tel. Co., Earl Lamer, Whitten. Per mile \$10.00; Grundy 7, \$7.50; Hardin 4, \$40.00; total \$47.50.
 Evergreen Rural Tel. Line, W. H. Maurer, Wilton Junction. Per mile \$18.00; Muscatine 5.50, total \$35.00.
 Evergreen Tel. Co., Willard Maley, Mechanicsville. Per mile \$10.00; Cedar 13.50, total \$135.00.
 Evergreen Tel. Line, Glen Clough, Toledo. Per mile \$7.50; Tama 3, total \$22.50.
 Excelsior Tel. Line, Boyd C. Morrison, Jordan. Per mile \$12.00; Boone 13, total \$42.00.
 Excelsior Tel. Line, Chester M. Barnes, Oskaloosa. Per mile \$5.00; Mahaska 3.50, total \$31.50.
 Excelsior Tel. Line, H. C. Leonard, Muscatine. Per mile \$12.00; Muscatine 15, total \$20.00.
 Eyres Private Tel. Line, R. S. Eyres, Le Mars. Per mile \$5.00; Plymouth 4.50, total \$52.00.
 Fairhaven Tel. Co., Henry Busch, Jr., Gladbrook. Per mile \$9.00; Tama 4.50, total \$40.50.
 Fairview & Lewis Tel. Ass'n., A. C. Kaiser, Lewis. Per mile \$9.50; Cass 11, total \$104.50.
 Fairview Mutual Tel. Co., A. W. Dennis, New Market. Per mile \$5.00; Taylor 6.75, total \$45.00.
 Fairview Mutual Tel. Line, J. Marcasson, Ohio. Per mile \$3.00; Wayne 10, total \$30.00.
 Fairview Mutual Tel. Line, Glen Sowers, Henderson. Per mile \$9.50; Mills 8.50, total \$80.75.
 Fairview & Shambaugh Rural Tel. Line, W. N. Whitehill, Clarinda. Per mile \$10.00; Page 10.50, total \$105.00.
 Fairview Tel. Ass'n., H. R. Lyman, Central City. Per mile \$7.65; Linn 12.50, total \$105.19.
 Fairview Tel. Co., A. L. Gates, Brandon. Per mile \$10.00; Buchanan 2, total \$39.00.
 Fairview Tel. Co., Clyde Messinger, Casey. Per mile \$6.25; Guthrie 15, total \$93.75.
 Fairview Tel. Co., Hans M. Petersen, Sioux City. Per mile \$10.00; Plymouth 1, total \$50.00.
 Fairview Tel. Co., Frank Hamilton, Wapello. Per mile \$4.75; Louisa 14, total \$66.50.
 Fairview Tel. Line, Fred Satterwaite, Muscatine. Per mile \$12.00; Muscatine 2, total \$56.00.
 Fairview Tel. Line, Eldor Steiert, Toledo. Per mile \$9.00; Tama 11.50, total \$103.50.
 Fairview Tel. Line No. 29, H. Q. Orr, Osceola. Per mile \$8.00; Clarke 4, total \$25.00.
 Fawcett Farmers Mutual Tel. Co., O. D. Hafner, Guthrie Center. Per mile \$3.50; Guthrie 13, total \$123.50.
 Farley Tel. Line (Private), L. V. Farley, Osceola. Clarke, total assessment \$20.00.
 Farmland Tel. Co., Mrs. E. A. Thrams, Mason City. Per mile \$8.00; Cerro Gordo 18, total \$144.00.
 Farmers' Central Tel. Co., Albert Amundson, Locust. Per mile \$3.50; Winnebago 2.75, total \$22.25.
 Farmers' Central Tel. Co., Henry Gettman, Ledyard. Per mile \$7.50; Kosuth 17.50, total \$131.25.
 Farmers East Tel. Line No. 18, Charles J. Corneliuss, Bellevue. Per mile \$10.00; Jackson 6, total \$60.00.
 Farmers Fairview Mutual Tel. Line, W. F. Havard, Grand River. Per mile \$7.50; Clarke 8, total \$60.00.
 Farmers' Friend Tel. Co., Jay Kratzer, Central City. Per mile \$7.00; Linn 4.50, total \$45.50.
 Farmers Ideal Tel. Line, Henry Haverly, Wesley. Per mile \$9.00; Hancock 3, \$27.00; Kosuth 1.50, \$12.50; total \$49.50.
 Farmers Independent South Tel. Line No. 1, Walter Hoyt, Maquoketa. Per mile \$9.00; Jackson 2.50, total \$23.75.
 Farmers Independent Tel. Line, H. L. Brammer, Grand River. Per mile \$11.25; Decatur 6.25, total \$72.37.
 Farmers Line, George Michael, Walker. Per mile \$7.00; Benton 5.50, \$38.50; Buchanan 2.75, \$19.25; Linn 7.50, \$25.25; total \$25.00.
 Farmers Line No. 17, Wm. A. Stellich, Hartley. Per mile \$11.25; O'Brien 2.50, total \$28.12.

Farmers' Line or Tel. Line No. 8 & 10, Will Schnepp, Alford. Per mile \$8.50; Lyon 11.50, total \$97.75.
 Farmers' Linn Grove Tel. Line, L. V. Leacock, Mt. Vernon. Per mile \$10.00; Jones 25, \$25.00; Linn 5.50, \$55.00; total \$57.50.
 Farmers & Merchants Mutual Tel. Co. of Delphos, C. E. Hoover, Delphos. Per mile \$11.50; Lincoln 7.50, total \$135.00.
 Farmers & Merchants Tel. Lines Nos. 1, 2, & 3, John Martin, Watkins. Per mile \$9.00; Benton 23, total \$207.00.
 Farmers' Mutual Line No. 15, M. T. Hames, Harper. Per mile \$15.00; Keokuk 2, total \$30.00.
 Farmers Mutual Northwestern Tel. Line, Albert Greimer, Keota. Per mile \$9.50; Keokuk 6.25, total \$59.27.
 Farmers' Mutual Tel. Ass'n., P. C. Warder, Ottumwa. Per mile \$13.50; Wapello 40, total \$780.00.
 Farmers' Mutual Tel. Ass'n., C. A. De Vault, Inwood. Per mile \$9.00; Lyon 21, total \$189.00.
 Farmers Mutual Tel. Ass'n., Joseph Hanson, Inwood. Per mile \$11.00; Lyon 7, total \$77.00.
 Farmers' Mutual Tel. Ass'n. of Newton, Mrs. N. J. Fugard, Newton. Per mile \$10.50; Jasper 73, total \$764.50.
 Farmers' Mutual Tel. Co., Mrs. W. C. Nelson, Algona. Per mile \$5.00; Kosuth 12.50, total \$34.00.
 Farmers Mutual Tel. Co., Edw. Droeckler, Bancroft. Per mile \$9.50; Kosuth 52, total \$779.00.
 Farmers Mutual Tel. Co., Edwin B. Grimes, West Union. Per mile \$5.50; Fayette 11.75, total \$111.62.
 Farmers Mutual Tel. Co., P. L. Hites, Allison. Per mile \$7.50; Butler 10, total \$75.00.
 Farmers Mutual Tel. Co., Kruser Division, A. Swieter, Lake View. Per mile \$8.00; Sac 8.50, total \$68.00.
 Farmers Mutual Tel. Co., No. 1, Elzy P. Smith, Beaman. Per mile \$9.50; Grundy 14, total \$133.00.
 Farmers Mutual Tel. Co., No. 5, G. H. Feldman, Kalona. Per mile \$7.00; Johnson 1.25, \$8.75; Washington 6.25, \$43.75; total \$52.50.
 Farmers Mutual Tel. Co. No. 24, H. J. Dalbey, Hepburn. Per mile \$7.00; Page 9, total \$63.00.
 Farmers' Mutual Tel. Co. No. 59, J. B. Hanley, Weimar. Per mile \$10.00; Keokuk 3.25, \$32.50; Washington 5.50, \$55.00; total \$87.50.
 Farmers' Mutual Tel. Exchange, A. L. Thorburn, Webster. Per mile \$10.00; Keokuk 5.50, total \$55.00.
 Farmers Mutual Tel. Co., W. R. Paulsen, Clarksville. Per mile \$8.00; Butler 6, total \$48.00.
 Farmers' Mutual Tel. Line, W. N. Buoy, Corydon. Per mile \$4.70; Wayne 5.50, total \$47.85.
 Farmers' Mutual Tel. Line, J. H. Polk, Winthrop. Per mile \$7.50; Buchanan 7.50, total \$56.25.
 Farmers' Mutual Tel. Co. of Grant Township, E. B. Aukes, Woden. Per mile \$8.50; Hancock 25, \$212.50; Winnebago 11.25, \$95.62; total \$97.75.
 Farmers' Mutual Tel. Line No. 2, Roy Haney, Glenwood. Per mile \$12.00; Mills 2.15, total \$25.85.
 Farmers' Mutual Tel. Line No. 9, C. W. Albertson, Inwood. Per mile \$8.00; Lyon 5.10, \$72.80; Sioux 2, \$16.00; total \$88.80.
 Farmers' Mutual Tel. Line No. 17, Clyde Owen, Russey. Per mile \$11.00; Marion 2.50, total \$27.50.
 Farmers' Mutual Tel. Line No. 23, Rollie Pearson, Maxwell. Per mile \$13.00; Story 1.50, total \$19.50.
 Farmers Mutual Tel. Line No. 99, John H. Bennick, Taintor. Per mile \$7.00; Jasper 4, \$28.00; Mahaska 4, \$28.00; total \$56.00.
 Farmers' Mutual Tel. Co. of Pitzer, O. J. De Vault, Earlham. Per mile \$12.00; Adair 7.50, \$9.00; Dallas 2.50, \$20.00; Madison 30, \$1,050.00; total \$1,119.00.
 Farmers Mutual Tel. Co. of Rhodes & Baxter, Fred Cook, Rhodes. Per mile \$8.00; Jasper 6, \$22.00; Marshall 7.50, \$60.00; total \$92.00.
 Farmers' Mutual Tel. Co. of Rock Rapids, A. G. Miller, Rock Rapids. Per mile \$10.00; Lyon 141, total \$1,410.00.
 Farmers' Mutual Trunk Line No. 6, Edwin A. Carter, Glenwood. Per mile \$5.00; Mills 5.50, total \$44.00.
 Farmers' Mutual Union Tel. Co., Frank J. Vodieka, Kalona. Per mile \$8.50; Washington 6, total \$51.00.
 Farmers Northwestern Tel. Co., G. W. Piper, Osceola. Per mile \$8.00; Clarke 8.25, total \$66.00.

Farmers' Rural Tel. Line No. 99, Fred Rover, Greene. Per mile \$8.50; Butler 11, total \$92.50.

Farmers' Short Line No. 8, C. C. Tabler, Weidon. Per mile \$14.00; Clarke 1.75, total \$24.50.

Farmers' Star Mutual Tel. Line, R. N. Chambers, Knoxville. Per mile \$7.00; Marion 2.50, total \$49.50.

Farmers' Tel. Co., J. J. Fitzsimmons, Neola. Per mile \$9.50; Pottawattamie 12, total \$114.00.

Farmers' Tel. Co. Division "D", Albert Nutzman, Wall Lake. Per mile \$8.00; Sac 14.50, total \$116.00.

Farmers' Tel. Co. No. 1, Bernard C. Wyggie, Clarksville. Per mile \$12.00; Butler 2.50, total \$49.50.

Farmers' Tel. of Lake View Division "F", Thomas C. Tapley, Lake View. Per mile \$8.25; Sac 9, total \$74.25.

Farmers' Tel. Line of Deep River, Wm. Farney, Deep River. Per mile \$5.00; Poweshiek 6, \$30.00; Mahaska 1, \$5.00; total \$25.00.

Farmers' Tel. Line Division "E", O. F. Westrom, Lake View. Per mile \$10.00; Sac 1.50, total \$25.00.

Farmers' Tel. Lines of Lester Nos. 2 & 5, Henry Mogler, Alford. Per mile \$10.00; Lyon 7.25, total \$72.50.

Farmers' Tel. Line No. 7, George Backous, Maxwell. Per mile \$8.00; Story 4.25, total \$24.00.

Farmers' Tel. Line No. 7, L. P. Way, Bussey. Per mile \$7.00; Mahaska 5.75, total \$16.25.

Farmers' Tel. Line No. 10, Tom Shafer, Wellsburg. Per mile \$9.50; Grundy 4.33, total \$41.13.

Farmers' Tel. Line 14, John Webb, Sunbury. Per mile \$12.50; Cedar 2, total \$25.00.

Farmers' Tel. Line No. 300, Beatrice Barber, Ticonic. Per mile \$9.00; Monona 5, total \$45.00.

Farmers' Tel. Line No. 309, of Ticonic, Beatrice Barber, Ticonic. Per mile \$9.00; Monona 3, total \$18.00.

Farmers' Union Tel. Co., G. W. Wellington, Creston. Per mile \$5.00; Union 9, total \$45.00.

Farmers Union Tel. Co., John Karstens, Paulina. Per mile \$9.00; O'Brien 17, total \$153.00.

Farmers Union Tel. Line, E. A. Risinger, Spragueville. Per mile \$10.00; Jackson 5, total \$50.00.

Farmersville Tel. Line, Lewis Peters, Clutier. Per mile \$11.00; Tama 4, total \$44.00.

Farmersville Tel. Line No. 38, J. G. McDonough, Lacey. Per mile \$8.00; Mahaska 6, total \$48.00.

Farmers' West Line Tel. Adolph Ehr, Laurens. Per mile \$6.80; Buena Vista 1, \$6.80; Pocahontas 6.50, \$44.20; total \$51.00.

Farmington Central Tel. Line, Chris Peterson, Jr., Wilton Junction. Per mile \$8.00; Cedar 5.84, total \$46.72.

Farson Tel. Mrs. H. A. Henry, Farson. Per mile \$15.00; Jefferson 1, \$45.00; Wapello 30, \$450.00; total \$495.00.

Fasold Private Tel. Line, W. Fasold, Keosauke. Keokuk, total assessment \$1.88.

Faulkner Tel. Co., L. Carpenter, Chapin. Per mile \$12.00; Franklin 25.50, total \$286.00.

Fayette Township Independent Tel. Harvey Booth, Shellburg. Per mile \$10.00; Linn 8, total \$80.00.

Felix Center Mutual Tel. Line, Oren Chrisman, Whitten. Per mile \$9.00; Grundy 8.25, total \$74.25.

Felix No. 2 Mutual Tel. Line, A. S. Haxton, Whitten. Per mile \$9.50; Grundy 4.75, \$45.12; Hardin 2.5, \$23.38; total \$47.50.

Fell Prairie Tel. Line, Luther Clark, Albia. Per mile \$8.00; Monroe 5.75, total \$46.00.

Ferguson Tel. Line, J. A. Workman, Ferguson. Per mile \$12.00; Marshall 12, total \$144.00.

Fern Tel. Line No. 9, R. L. Tammen, Parkersburg. Per mile \$11.00; Butler 2.50, \$27.50; Grundy 2.40, \$26.40; total \$28.80.

Fern Tel. Line No. 35, W. H. Henning, Parkersburg. Per mile \$7.00; Butler 1, \$7.00; Grundy 6, \$42.00; total \$49.00.

Ferry Tel. Co. No. 9, Frank H. Enoch, Beacon. Per mile \$2.50; Mahaska 11, total \$27.50.

Festina Tel. Co., J. B. Lensing, Festina. Per mile \$10.00; Fayette 2.50, \$25.00; Winneshiek 45.50, \$455.00; total \$480.00.

Figgins & Cast Mutual Tel. Line, F. W. Jarboe, Morton Mills. Per mile \$4.00; Montgomery 5.75, total \$23.00.

Figgins, W. E. Tel. Line, Owen King, Bussey. Per mile \$8.50; Marion 4.25, total \$26.12.

Fisher Tel. Line, Milo J. Miller, Kalona. Per mile \$10.00; Johnson 1.50, \$15.00; Washington 2, \$20.00; total \$35.00.

Five Hundred Tel. Line, Dan Leininger, Gilbert. Per mile \$5.00; Boone 5.50, \$27.50; Story 1.50, \$12.00; total \$44.00.

Five Oak No. 159 Tel. Line, M. C. Frederick, Richland. Per mile \$9.00; Keokuk 7, total \$63.00.

Flatt Independent Tel. Co., Ernest Schubert, Britt. Per mile \$11.00; Hancock 5.50, total \$60.50.

Flenningsville & Alburnett Tel. Line, Charles Lyman, Alburnett. Per mile \$10.00; Lyon 5.25, total \$55.12.

Fletcher Tel. Line, C. C. Warne, Atlantic. Per mile \$10.00; Cass 11.25, total \$112.50.

Flood Creek Tel. Line, George M. Wilder, Clarksville. Per mile \$9.00; Butler 7.50, total \$67.50.

Florence Tel. Line, Dave Maag, Norway. Per mile \$8.50; Benton 6, total \$51.00.

Florida Independent Tel. Co., Harry Mason, Floris. Per mile \$9.00; Davis 7.50, total \$67.50.

Floyd Tel. Co., Gerb Cleveringa, Sheldon. Per mile \$8.50; O'Brien 9, total \$76.50.

Fluck, E. L. Farm Line, Sioux City. Woodbury, total assessment \$10.00.

Folger, H. C. Tel. Line or No. 10 Line, Ward Folger, New Virginia. Per mile \$5.00; Clarke 8.50, total \$44.75.

Forest Hill Mutual Tel. Co., A. O. Sones, Anamosa. Per mile \$13.00; Jones 2.15, total \$27.50.

Forest Home Tel. Line, A. L. Watson, Forest City. Per mile \$11.00; Winnebago 4.50, total \$49.50.

Forest Township Mutual Tel. Co., Gilbert Gullickson, Forest City. Per mile \$9.00; Winnebago 45.50, total \$409.50.

Forty-Three Line at Vinton, C. D. Alcorn, Vinton. Per mile \$10.00; Benton 3.50, total \$35.00.

Four Corners Tel. Line, J. J. Grof, Lockridge. Per mile \$13.25; Jefferson 8.50, total \$112.62.

Franklin Center Mutual Tel. Co., C. F. Kading, Knoxville. Per mile \$6.75; Marion 20, total \$135.00.

Franklin Center Tel. Co., C. B. Allison, Hampton. Per mile \$9.00; Franklin 4.25, total \$38.25.

Franklin & Harding Telephone Co., Arthur Hamilton, Iowa Falls. Per mile \$11.00; Franklin 33.50, \$368.50; Hardin 2, \$22.00; total \$390.50.

Franklin Mutual Tel. Co. No. 16, Everett Bower, South English. Per mile \$10.00; Keokuk 3.50, total \$35.00.

Franklin Mutual Tel. Line, J. S. Gengerich, Wellman. Per mile \$10.00; Iowa 1.25, \$12.50; Washington 5.50, \$55.00; total \$22.50.

Franklin Star Farmers' Mutual Tel. Line, Vessie Hinkle, Bloomfield. Per mile \$11.00; Davis 5, total \$55.00.

Franklin Tel. Line, R. N. Nine, Chariton. Per mile \$10.00; Lucas 7.25, total \$72.50.

Frederic Mutual Tel. Line, C. H. Chapman, Frederic. Per mile \$9.00; Monroe 4, \$36.00; Wapello 1.25, \$11.25; total \$47.25.

Free Stony Creek Tel. Co., Wm. Chandler, Lacona. Per mile \$7.50; Lucas 9.75, \$73.12; Warren 20, \$55.25; total \$78.37.

Fremont Center Tel. Co., Fred M. Baker, Lone Tree. Per mile \$10.00; Johnson 4.12, total \$41.20.

Fremont Farmers Tel. Co., W. A. Daskam, Cresco. Per mile \$7.50; Howard 7.8, \$58.45; Winneshiek 8.72, \$65.40; total \$71.25.

Fremont Tel. Co., E. F. Chase, Harmony, Minn. Per mile \$11.00; Winneshiek 10.50, total \$115.50.

Fremont Tel. Line, Glen Muirford, Winthrop. Per mile \$7.50; Buchanan 9.50, total \$71.25.

Fremont Tel. Line No. 9600, E. C. Schoneberg, Tripoli. Per mile \$10.00; Bremer 8.50, total \$85.00.

Fremont Township Mutual Tel. Co., Fred E. Morrison, Lone Tree. Per mile \$10.00; Johnson 15, \$150.00; Louisa 5, \$49.00; total \$249.00.

Frost-Rake Tel. Line, L. B. Erdahl, Frost, Minn. Per mile \$7.50; Winnebago 2, total \$15.00.

Fruit Mutual Tel. Line, Joe Karsten, What Cheer. Per mile \$7.00; Keokuk 7, total \$49.00.

Fulton & Iron Hills Tel. Line, Bert Sagers, Fulton. Per mile \$10.00; Jackson 1, total \$40.00.

Fulton Tel. Line, F. L. Politz, Muscatine. Muscatine, total assessment \$10.00.

Gallion Tel. Co., George G. Lindeman, Lewis. Per mile \$9.00; Cass 9, total \$81.00.

Garfield Mutual Tel. Co., Harry Faber, Doon. Per mile \$9.50; Lyon 12.50, total \$128.25.

Garfield Tel. Line No. 21, Bert Bouma, Oskaloosa. Per mile \$11.00; Mahaska 2.51, total \$32.01.

Garwin Special Tel. Line, C. C. Wilhelm, Toledo. Tama, total assessment \$13.00.

Gateville Diagonal Tel. Line, Charles McNamee, Independence. Per mile \$2.50; Buchanan 8.50, total \$89.75.

Gay Center & Blockton Tel. Line, J. C. Creelius, Blockton. Per mile \$8.25; Taylor 6.25, total \$51.56.

Gaza Calumet Rural Tel. Co., Cleve O. Pisch, Gaza. Per mile \$8.00; O'Brien 12.50, total \$100.00.

Gaza Farmers' Mutual Tel. Co., Simon Tjossen, Primghar. Per mile \$8.00; O'Brien 7.20, total \$57.60.

Gaza & Sutherland Tel. Co., Frederick Carlsen, Gaza. Per mile \$8.00; O'Brien 17, total \$136.00.

"G" & "H" Sub Line, G. C. Ginn, Conway. Per mile \$8.75; Taylor 1.25, total \$19.93.

Gem Tel. Line, T. C. Rogness, Forest City. Per mile \$8.00; Hancock 6, total \$48.00.

Geneseo Farmers' Mutual Tel. Co., O. J. Speer, Buckingham. Per mile \$8.00; Tama 20.50, total \$144.00.

Geneseo No. 2 Farmers' Mutual Tel. Co., R. A. West, Dysart. Per mile \$7.50; Tama 11.75, total \$88.13.

Geneva Mutual Tel. Co., H. R. Merchant, Garrison. Per mile \$8.00; Benton 11, total \$88.00.

Geneva Tel. Co., Fred Bingley, Jr., Muscatine. Per mile \$10.00; Muscatine 6.50, total \$65.00.

German American Tel. Co., B. L. Long, Shannon City. Per mile \$8.00; Union 1, total \$24.00.

Germania Tel. Co., L. F. Klotz, Quasqueton. Per mile \$8.75; Buchanan 4, total \$70.00.

German Mutual Tel. Line, Roy Cline, Buffalo Center. Per mile \$5.50; Hancock 1.50, \$5.25; Winnebago 10, \$55.00; total \$63.25.

German & Swede Southern Tel. Co., C. E. Gulbranson, Albert City. Per mile \$9.00; Buena Vista 54, total \$486.00.

German Tel. Co. of Coon Valley, Frank Kraft, Yetter. Per mile \$8.00; Calhoun 3, \$24.00; Sac 10, \$80.00; total \$104.00.

German Tel. Line, Wm. Tjaden, Titonka. Per mile \$9.00; Kosuth 9.50, total \$85.50.

German Tel. Line, Gus Timm, Tama. Per mile \$8.50; Poweshiek 2.25, \$19.12; Tama 9.25, \$78.43; total \$97.73.

German Tel. Line, John A. Till, Bellevue. Per mile \$6.30; Jackson 7.47, total \$16.75.

German Tel. Line, Henry Holtz, Garner. Per mile \$8.50; Cerro Gordo 2, \$17.00; Hancock 7.50, \$62.75; total \$80.75.

Germantown Mutual Tel. Co., E. Bote, Lacona. Per mile \$7.50; Marion 7.50, \$36.25; Warren 6.50, \$48.75; total \$105.00.

German Township Tel. Co., H. W. Lindaman, Wellsburg. Per mile \$8.25; Grundy 18, total \$148.50.

Germany Mutual Tel. Co., E. G. Hartzler, Pulaski. Per mile \$10.00; Davis 5.50, total \$55.00.

Germany Tel. Line, P. E. Shimp, Russell. Per mile \$15.00; Lucas 3.30, total \$48.00.

Gettett Tel. Line, J. T. Downer, Muscatine. Per mile \$8.00; Muscatine 8, total \$64.00.

G. G. Line of Douglas & Platte Township Line, A. A. Kitching, Creston. Per mile \$2.00; Union 11.25, total \$33.75.

Glad Mendon Township Farmers Mutual Tel. Co., H. J. Klotzbach, McGregor. Per mile \$9.00; Clayton 28, total \$252.00.

Gibson Tel. Line, John W. Jorgberg, Armstrong. Per mile \$7.00; Emmet 2, \$14.00; Kosuth 8, \$64.00; total \$77.00.

Gibson & Coal Creek Tel. Co., Frank Santee, What Cheer. Per mile \$10.50; Keokuk 6.75, \$70.87; Mahaska 25, \$25.50; total \$126.37.

Gibson & Lester Tel. Co., H. A. Ahlchlagner, Barnes City. Per mile \$10.00; Keokuk 1, \$10.00; Mahaska 4, \$40.00; total \$50.00.

Gibson & Pleasant Grove Line, Edw. G. Vail, What Cheer. Per mile \$8.50; Keokuk 3, \$25.50; Mahaska 5.50, \$44.75; total \$70.25.

Gibson Short Line Tel. Co., Sam McKain, Gibson. Keokuk, total assessment \$45.00.

Gibson & Tilton Rural Line, Walter Timmerman, Gibson. Per mile \$9.50; Keokuk 1.75, \$16.63; Poweshiek 2.75, \$26.12; total \$42.75.

Gifford Mutual Tel. No. 20, H. G. Galloway, Union. Per mile \$8.00; Hardin 7, total \$56.00.

Gilbert & Northwestern Tel. Co., Ernest Shepard, Gilbert. Per mile \$12.00; Boone 2.75, \$13.00; Story 4, \$71.00; total \$156.00.

Gilman East Highland Tel. Line, Rasmus Lovik, Gilman. Per mile \$10.00; Marshall 7.5, \$7.50; Poweshiek 25, \$25.00; Tama 5.50, \$55.00; total \$87.50.

Gilman East Short Line, Omar Sawyer, Gilman. Per mile \$11.00; Marshall 1.25, \$12.75; Poweshiek 50, \$50.00; Tama 5.75, \$57.25; total \$120.00.

Gilman Laurel Rural Tel. Co., Will F. Hafkey, Gilman. Per mile \$12.00; Marshall 12, total \$216.00.

Gilman Newburg Tel. Line, Clint Alden, Gilman. Per mile \$9.00; Jasper 5.25, \$47.25; Marshall 2.25, \$20.25; Poweshiek 50, \$45.00; total \$72.00.

Gilman & Pickering Tel. Line, Albert Heng, Gilman. Per mile \$8.00; Marshall 12, total \$96.00.

Gilman & Southwestern Tel. Line, Orville Doane, Gilman. Per mile \$8.00; Jasper 9.25, \$74.00; Marshall 1, \$14.00; total \$88.00.

Gladstone Rural Tel. Co., L. Wm. Zeman, Tama. Per mile \$11.00; Tama 6, total \$66.00.

Glendale Tel. Line, W. R. Galloway, Washington. Per mile \$10.50; Washington 11.25, total \$191.52.

Glenwood Farmers' Tel. Co., John Smorstad, Decorah. Per mile \$11.00; Allamakee 12, \$132.00; Winneshiek 49.25, \$541.75; total \$673.75.

Glenwood Mutual Tel. Line No. 1, J. E. Noah, Glenwood. Per mile \$11.00; Mills 4, total \$44.00.

Glidden "P" Tel. Line, C. J. Subbert, Ladderdale. Per mile \$8.00; Carroll 2, total \$40.00.

Glidden Willow Creek Mutual Tel. Co., S. G. Lathrop, Glidden. Per mile \$9.00; Carroll 6.50, total \$58.25.

Globe Tel. Line, A. E. Freeborn, Winthrop. Per mile \$9.50; Buchanan 4, total \$38.00.

G. & M. Tel. Line, Joseph Shapman, Breda. Per mile \$10.00; Carroll 7, total \$70.00.

Goeldner Tel. Co. No. 4, Frank Oswald, Harper. Keokuk, total assessment \$5.00.

Golden Star Farmers' Mutual Tel. Co., John A. Lahart, Lovilia. Per mile \$7.50; Monroe 14, total \$105.00.

Good Hope Tel. Co., K. W. Benedix, Correctionville. Per mile \$10.00; Woodbury 5, total \$50.00.

Goodrich & Horner Tel. Line, H. D. Goodrich, Linden. Per mile \$12.00; Dallas 3, total \$36.00.

Goodrich Tel. Line, Helmer Hange, Elmore, Minn. Per mile \$7.50; Kosuth 4.50, total \$33.75.

Goshen Tel. Line, H. C. Parry, Atalissa. Per mile \$11.50; Muscatine 6, total \$69.00.

Goshen Valley Tel. Line, Fred Swain, Atalissa. Per mile \$9.00; Muscatine 4.50, total \$40.50.

Gospe Ridge Tel. Co., Lee Wittbauer, Guthrie Center. Per mile \$8.00; Guthrie 6.75, total \$54.00.

Grand Line Tel. Co., Roy Glawson, Grand River. Per mile \$8.00; Clarke 1.50, \$12.00; Decatur 7.50, \$60.00; total \$72.00.

Grand River Tel. Co., Lyle Edwards, Lorrimer. Per mile \$7.50; Union 9.25, total \$61.25.

Grand River & Van Wert Tel. Line, O. E. Shields, Grand River. Per mile \$9.00; Clarke 2.5, \$22.50; Decatur 8.75, \$78.75; total \$101.00.

Grand View Tel. Co., Arthur Hunsicut, Tama. Per mile \$9.00; Tama 7, total \$63.00.

Grand View Tel. Line, E. Frank Warren, Pleasantville. Per mile \$8.50; Warren 5.50, total \$28.25.

Granger Tel. Line, J. N. Moynese, What Cheer. Per mile \$9.00; Keokuk 4, total \$36.00.

Granite Tel. Co., Frank Grotewold, Larchwood. Per mile \$8.00; Lyon 20, total \$160.00.

Grant & Audubon Township Mutual Tel. Co., W. C. Krause, Anita. Per mile \$12.00; Audubon 11, \$132.00; Guthrie 16, \$192.00; total \$324.00.

Grant Center Mutual Tel. Line, Fred Basler, Lenox. Per mile \$9.00; Adams 1.25, \$47.25; Taylor 1.75, \$15.75; total \$63.00.

Grant Center Mutual Tel. Co., F. H. Miller, Shannon City. Per mile \$3.00; Union 8.45, total \$77.50.

Grant City & Elkhorn Tel. Co., Mrs. Nellie Wall, Grant City, Missouri. Per mile \$12.00; Taylor 2.50, total \$45.50.

Grant District Mutual Tel. Co., E. P. Harris, South English. Per mile \$10.00; Keokuk 4.50, total \$45.00.

Grant & Houser Tel. Line, G. W. Stinemates, Grant. Per mile \$8.50; Adams 2.50, \$21.25; Montgomery 4.50, \$28.25; total \$49.50.

Grant & Morton Mills Mutual Tel. Line, W. B. Prather, Morton Mills, Mont. Gentry, total assessment \$11.50.

Grant Mutual Tel. Line, S. P. Weber, Ackley. Per mile \$10.00; Frankla 10, total \$100.00.

Grant Mutual Tel. Line No. 2, J. F. Lailey, Adair. Per mile \$8.00; Guthrie 12, total \$56.00.

Grant & Omega Tel. Co., Harold Schwein, Hartley. Per mile \$9.00; O'Brien 9.50, total \$44.50.

Grant & Primghar Rural Tel. Co., R. W. Lemke, Hartley. Per mile \$8.00; O'Brien 12.50, total \$100.00.

Grant Re-Organized Tel. Co., J. H. Mertens, Adair. Per mile \$8.00; Guthrie 10.25, total \$52.00.

Grant Rural Tel. Line, F. H. Selberg, Ledyard. Per mile \$8.00; Kosuth 11, total \$38.00.

Grant Short Line, Frank Hessel, Grant. Per mile \$12.00; Montgomery 2.50, total \$32.50.

Grant Township Mutual Tel. Line (S Line), Alvin Wenck, Glidden. Per mile \$10.00; Carroll 10, total \$100.00.

Grant Township Tel. Co., Richard Newton, Slea City. Per mile \$10.00; Kosuth 22, total \$220.00.

Grant Township Tel. Co., B. J. Mather, Nevada. Per mile \$10.00; Story 10.40, total \$104.40.

Grant Township Tel. Co., J. B. Murphy, Sutherland. Per mile \$9.00; O'Brien 7.25, total \$65.25.

Grant Township Tel. Line, Thomas Conner, Glidden. Per mile \$8.50; Carroll 7.50, total \$63.75.

Grape Vine Tel. Line, E. P. Williams, Casey. Per mile \$10.00; Guthrie 4, total \$60.00.

Grave Hollow Tel. Co., L. A. Larrington, Chariton. Per mile \$7.00; Lucas 7.25, total \$50.75.

Gravel Point Tel. Line, Ernest Huber, Gravity. Per mile \$5.50; Taylor 3, total \$49.50.

Gravity & Kernon Tel. Line No. 26, A. C. Carlson, Gravity. Per mile \$12.00; Taylor 3.75, total \$48.75.

Gravity Mutual Tel. No. 2, A. C. Hicks, Gravity. Per mile \$6.50; Taylor 3, total \$38.50.

Great North East Tel. Line, C. W. Huff, Massena. Per mile \$8.00; Cass 5.75, total \$50.00.

Great Northern Farmers' Tel. Co., Carl L. Wennes, Spring Grove, Minn. Per mile \$9.00; Winneshiek 12, total \$108.00.

Great Northern Tel. Line, C. H. Johannes, Corning. Per mile \$10.00; Adams 5.50, total \$55.00.

Great Western Co-Operative Tel. Co., M. D. Kleiy, Archer. Per mile \$10.00; O'Brien 10.9, \$109.00; Sioux 12, \$120.00; total \$115.00.

Great Western Tel. Co., Jerry Jackson, Lovilia. Per mile \$12.00; Monroe 2, total \$36.00.

Great Western Tel. Line, J. J. Curran, Deep River. Per mile \$8.50; Poweshiek 7.50, total \$63.75.

Green Bay Tel. Line, M. G. Carter, Humeston. Per mile \$9.50; Wayne 3.25, total \$49.25.

Green Center Mutual Tel. Co., D. B. King, Wellman. Per mile \$14.00; Iowa 26.25, \$367.50; Johnson 14.50, \$203.00; Washington 2.50, \$35.00; total \$605.50.

Greenfield Tel. Line, John Miller, Lisbon. Per mile \$9.00; Jones 6, total \$54.00.

Green Short Line, Overt Cook, Anamosa. Per mile \$8.25; Jones 5, total \$41.25.

Greenvalley Farmers Mutual Tel. Co. or Line No. 5, D. C. Sears, North English. Per mile \$10.00; Iowa 5, total \$52.50.

Greenville Tel. Line, H. A. McKinley, Melrose. Per mile \$9.50; Lucas 6.50, total \$61.75.

Greenwood Tel. Line, J. D. Nabholz, Brandon. Per mile \$8.50; Benton 3, \$25.50; Buchanan 4, \$34.00; total \$59.50.

Grinnellville Tel. Line, Fred Shepard, Mystic. Per mile \$9.00; Appanosa 6.25, total \$56.25.

Grinnell & Lynnville Tel. Line, Harry A. Brown, Grinnell. Per mile \$9.00; Poweshiek 14.4, total \$126.00.

Grinnell Rural Tel. Line No. 7, J. A. Hamor, Grinnell. Per mile \$11.25; Poweshiek 2, total \$22.50.

Grinnell Tel. Line No. 6, George C. Murray, Grinnell. Per mile \$9.25; Poweshiek 6, total \$57.00.

Grinnell & Turner Tel. Co., R. C. Lincoln, Grinnell. Per mile \$7.00; Jasper 3, \$21.00; Poweshiek 4.50, \$31.50; total \$52.50.

Grinnell Northwestern Tel. Line No. 5, W. J. Roberts, Griswold. Per mile \$7.00; Griswold Northwestern Tel. Line, Art Sasse, Griswold. Per mile \$9.00; Case 7, total \$49.00.

Griswold & Northwestern Tel. Line, Art Sasse, Griswold. Per mile \$9.00; Pottawattamie 3, total \$45.00.

Gritter Mutual Tel. Co. No. 1, W. A. Wiley, North English. Per mile \$7.00; Iowa 3.50, total \$28.50.

Grove Line No. 12, Frank Adams, Chelsea. Per mile \$9.50; Tama 8.50, total \$80.75.

Grove Mutual Tel. Co., J. P. Ellenberger, Bloomfield. Per mile \$9.00; Davis 20, total \$180.00.

Grover Farmers' Tel. Line, Theo. W. Miller, Walker. Per mile \$9.00; Buchanan 2.25, total \$47.25.

Grove Tel. Co., C. F. Paymal, Lenox. Per mile \$17.00; Taylor 2.37, total \$40.29.

Grove Tel. Line, John Jordan, Chariton. Per mile \$15.00; Lucas 2.18, total \$32.18.

Guernsey-Harrington Tel. Line, H. E. Harrington, Dysart. Tama, total assessment \$38.75.

Guernsey & Victor Mutual Tel. Ass'n., F. C. Van Waus, Guernsey. Per mile \$7.50; Iowa 7.5, \$56.25; Poweshiek 9.25, \$69.37; total \$125.62.

Gunwald Short Line, M. C. Brightwell, Chariton. Per mile \$6.00; Lucas 6, total \$36.00.

Guss & Iveyville Tel. Line, George Van Nuyt, Nodaway. Per mile \$10.00; Adams 1, \$10.00; Taylor 10, \$100.00; total \$110.00.

Guthrie Center Farm Line, J. H. Shroyer, Guthrie Center. Guthrie, total assessment \$12.00.

Guthrie Center & Monteth Tel. Co., C. A. Hanes, Guthrie Center. Per mile \$5.60; Guthrie 2.50, total \$42.17.

Guthrie Center & Northwestern Tel. Co., R. Myers, Guthrie Center. Per mile \$8.00; Guthrie 18.50, total \$148.00.

Hackleybarney Tel. Co., Frank Doan, Villisca. Per mile \$11.00; Davis 6.37, total \$70.57.

Half Acre Tel. Line, F. E. Urfer, Malcolm. Per mile \$9.50; Poweshiek 5.50, total \$52.25.

Had Way Tel. Co. No. 24, H. P. Trumbo, Chariton. Per mile \$8.00; Lucas 4, \$32.00.

Hahne Tel. Line, Soren Rounsborg, Castana. Per mile \$9.50; Monona 5, total \$47.50.

Hall Line, F. P. Briggs, Glidden. Per mile \$10.00; Carroll 2.50, total \$35.00.

Hall Tel. Line, R. P. Miller, Shell Rock. Per mile \$7.50; Butler 11.50, total \$86.25.

Hamilton Center Stanhope Tel. Line, Silas Hendrickson, Jewell. Per mile \$9.00; Hamilton 5.25, total \$47.25.

Hamilton Center Tel. Line, Alfred H. Lind, Hampton. Per mile \$7.00; Franklin 15, total \$105.00.

Hammondsburg Tel. Co., H. C. Van Syoc, Milledge. Per mile \$9.00; Warren 7.25, total \$65.25.

Hanley Short Line, F. F. Jones, St. Charles. Per mile \$17.00; Madison 1.50, total \$25.50.

Hansel Tel. Line, W. C. Tucker, Hampton. Franklin, total assessment \$10.00.

Happy Hollow Tel. Line, Charles Beatty, Garwin. Per mile \$10.00; Tama 2.50, total \$25.00.

Happy Hollow Mutual Tel. Line, John J. Fabritz, Ottumwa. Per mile \$11.50; Wapello 2.75, total \$31.12.

Happy Home Tel. Co., S. O. Duncan, Mt. Vernon. Per mile \$8.00; Linn 12.50, total \$108.00.

Hardin County Central Tel. Edw. Swart, Iowa Falls. Per mile \$6.00; Hardin 14, total \$84.00.

Hardisty Tel. Line, Ben Hardisty, Carbon. Per mile \$7.50; Adams 2.75, total \$20.25.

Hardy Line, (Stub Line of Wycandah Tel. Co.); M. E. Bond, Bloomfield. Davis, total assessment \$21.00.

Harmonious Tel. Co., F. W. Goetzman, Boone. Per mile \$10.00; Boone 24, total \$240.00.

Harmony Mutual Tel. Line, Edd R. Berry, Gravity. Per mile \$9.00; Taylor 5.50, total \$49.50.

Harmony Mutual Tel. Line, Frank Elliott, Spencer. Per mile \$8.00; Clay 14, total \$112.00.

Harmony Tel. Farm Line, C. C. Burr, Chariton. Per mile \$9.00; Lucas 4.75, total \$46.15.

Harmony Tel. Line, Albert Schan, Bonaparte. Per mile \$5.50; Van Buren 3.25, total \$44.62.

Harmony Tel. Line, Louis Kruse, Dorchester. Per mile \$8.75; Allamakee 12, total \$105.00.

Harpers Mutual Tel. Line No. 1, Guss Adrian, Harper. Per mile \$8.00; Keokuk 8.50, total \$72.50.

Harpers Mutual Tel. Line No. 2, Roy A. Kadel, Sigourney. Per mile \$11.00; Keokuk 4.25, total \$47.25.

Harper Mutual Tel. Co. No. 8, Earl Striegel, Harper. Per mile \$12.00; Keokuk 9.13, total \$37.56.

Harrison Central Tel. Co., D. P. Ivix, Boone. Per mile \$8.00; Boone 26, total \$208.00.

Harrison Street Road Tel. Line, John H. Garner, Davenport. Scott, total assessment \$16.00.

Harrison Tel. Line, Will McDill, Wapello. Per mile \$7.50; Louisa 6.67, total \$50.02.

Harrison Township Line No. 8, C. E. Anderson, Swen City. Per mile \$9.00; Kosuth 4, total \$72.00.

Harland Mutual Tel. Co. No. 1, 2, 3, Emil Gustafson, Marshalltown. Per mile \$9.00; Marshall 23.15, total \$185.20.

Hartley & Primghar Rural Tel. Co., Wm. Steuck, Primghar. Per mile \$10.00; O'Brien 27, total \$270.00.

Hartley Township Tel. Co., R. M. Hughes, Hartley. Per mile \$9.50; O'Brien 16.75, total \$159.12.

Hartwick Mutual Tel. Line No. 3, C. C. Rowland, Hartwick. Per mile \$10.00; Poweshiek 3.75, total \$37.50.

Hartwick Mutual Tel. Co. Line No. 4, O. J. Hakeman, Hartwick. Per mile \$9.00; Poweshiek 7.25, total \$65.25.

Hartwick Northern Tel. No. 4, Ben Roundbush, Chelsea. Per mile \$16.50; Poweshiek 4, total \$42.00.

Harvard Bolman Chapel Tel. Line, E. O. Burton, Allerton. Per mile \$7.00; Wayne 6, total \$42.00.

Harvard Bolman Chapel Tel. No. 2, L. T. Selby, Allerton. Per mile \$7.00; Wayne 11, total \$77.00.

Hausen Tel. Line, Hal Hausen, Villisca. Per mile \$7.00; Montgomery 4, total \$28.00.

Haven & Tama Tel. Co., W. A. Houston, Tama. Per mile \$7.00; Tama 14, total \$98.00.

Haverhill-East & West Tel. Line, D. H. Determan, Haverhill. Per mile \$7.50; Marshall 5, total \$37.50.

Haverhill Northern Tel. Co., S. H. Lang, Marshalltown. Per mile \$14.00; Marshall 5, total \$70.00.

Haverhill Short Line, H. W. Rosemeir, Marshalltown. Per mile \$8.00; Marshall 3, total \$24.00.

Haverhill Southwestern Tel. Co., B. G. Kopel, Haverhill. Per mile \$10.00; Marshall 4.25, total \$42.50.

Haverhill & Vancleve Tel. Line, E. O. Welp, Haverhill. Per mile \$8.00; Marshall 7.50, total \$60.00.

Hawkeye Mutual Tel. Co. of Keota, Walter Stoutner, Keota. Per mile \$10.00; Washington 22, total \$220.00.

Hawkeye Tel. Co., George Nedderman, Lovilia. Per mile \$9.00; Monroe 5.50, total \$49.50.

Hawkeye Tel. Co., C. West, Russell. Per mile \$5.50; Lucas 6.25, total \$53.12.

Hawkeye Tel. Co., Orval L. Fry, North English. Per mile \$9.25; Iowa 9, total \$83.25.

Hawkeye Tel. Co., W. E. Dillon, North English. Per mile \$9.50; Iowa 9, total \$85.50.

Hawkeye Tel. Co., Clarence Oline, Independence. Per mile \$7.00; Buchanan 11, total \$77.00.

Hawkeye Tel. Co., Joe A. Meester, Holland. Per mile \$7.00; Grundy 11.50, total \$79.50.

Hawkeye Tel. Co. No. 46, G. A. Mensing, Hampton. Per mile \$9.50; Franklin 5.50, total \$52.25.

Hawkeye Tel. Line, Ray T. Youngman, Toledo. Per mile \$8.00; Tama 7, total \$56.00.

Hawkeye Tel. Line, E. M. Resler, Shell Rock. Per mile \$9.50; Butler 7.25, total \$68.88.

Hawks Line, G. A. Putbress, Umer. Per mile \$8.00; Sac 11.25, total \$96.00.

Hawthorne Mutual Tel. Line No. 11, L. S. Ingram, Clarinda. Per mile \$7.00; Page 2.25, total \$22.75.

Hayes Grant Mutual Tel. Line, Fred W. Burton, Carbon. Per mile \$8.00; Adams 4, \$32.00; Montgomery 3, \$24.00; total \$56.00.

Hazel Dell No. 11, C. D. Brown, Chariton. Per mile \$9.00; Lucas 5, total \$45.00.

Hazel Dell Tel. Co., F. O. Shank, Ottumwa. Per mile \$12.25; Wapello 2, total \$37.50.

Hazel Dell Tel. Line, G. W. Burr, West Liberty. Per mile \$10.00; Cedar 1.50, \$15.00; Johnson 2.25, \$22.50; Muscatine 3.25, \$32.50; total \$70.00.

Hazel Dell Tel. Line No. 2, George R. Vanhorn, Gravity. Per mile \$10.00; Taylor 9.50, total \$95.00.

Hazel Grove and Grant Mutual Tel. Line, A. E. Penfold, Carbon. Per mile \$1.00; Adams 2, \$14.00; Montgomery 4.50, \$45.50; total \$45.50.

Hazel Ridge Tel. Line, Arch L. Bailey, New Virginia. Per mile \$7.00; Warren 8.75, total \$61.25.

Hazel Tel. Co., Ed Green, Orient. Per mile \$8.00; Adair 31, \$168.00; Madison 7, \$56.00; total \$224.00.

Hebron Tel. Line, Willie Joss, Elmore, Minn. Per mile \$9.00; Kosuth 5.50, total \$49.50.

Hejring Tel. Line, B. A. Milder, Nichols. Per mile \$9.50; Muscatine 2.75, total \$25.62.

Heminger Mutual Tel. Line, P. C. Heminger, Martinsburg. Keokuk, total assessment \$12.00.

Henderson Private Tel. Line, Earl Henderson, Central City. Per mile \$22.00; Linn 2, total \$44.00.

Hepburn Sub Line No. 16, Roy McCorkle, Hepburn. Per mile \$12.00; Page 1.25, total \$13.00.

Hesper Farmers Mutual Tel. Line, Mabel, Minn. Per mile \$8.50; Winneshiek 16.50, total \$131.75.

Hesper Southwestern Tel. Line, A. A. Hawks, Mabel, Minn. Per mile \$7.00; Winneshiek 13.50, total \$94.50.

Hessdahl Tel. Line, Henry Henderson, Elmore, Minn. Per mile \$6.00; Winnebago 1.15, total \$6.90.

Hess Mutual Tel. Co., August P. Weitzel, Lake View. Per mile \$7.50; Sac 6.50, total \$48.75.

Heyes Rural Tel. Line, Egbert Burr, Titonka. Per mile \$9.00; Kosuth 12, total \$108.00.

Hickory Grove Tel. Co., C. C. Hampton, West Branch. Per mile \$5.00; Cedar 8, total \$72.00.

Hickory Point Tel. Line, Carl Erickson, Chariton. Per mile \$16.00; Lucas 1.50, total \$24.00.

Hickory Ridge Mutual Tel. Co., Paul Rinsky, Blakesburg. Per mile \$8.00; Wapello 6, total \$48.00.

Highland Center Tel. Line, J. E. Miller, Canby. Per mile \$9.50; Van Buren 4.50, total \$22.75.

Highland Farmers Mutual Tel. Co., Emil Jungshan, Sutherland. Per mile \$8.00; O'Brien 6.50, total \$52.00.

Highland Jack Rural Tel. Co., Jacks Henderson, Lovilia. Per mile \$9.00; Monroe 5.13, total \$46.17.

Highland Mutual Tel. Co., Lewis L. Rockwell, Paullina. Per mile \$12.50; O'Brien 4.50, total \$56.25.

Highland Northeastern Tel. Co., S. O. Siquette, Dorchester. Per mile \$9.00; Winneshiek 8.75, total \$77.50.

Highland & Primghar Tel. Co., Roy Rembe, Gaze. Per mile \$8.00; O'Brien 12, total \$96.00.

Highland Short Line Tel. Line, A. R. White, Clearfield. Per mile \$8.00; Ringgold 6.50, \$52.00; Taylor 7.50, \$60.00; total \$58.00.

Highland Tel. Co., Edgar Davis, Chariton. Per mile \$10.00; Lucas 6.25, total \$62.50.

Highland Tel. Co., H. T. Jones, West Branch. Per mile \$14.00; Cedar 7, total \$112.00.

Highland Tel. Co., Phillip S. Boland, Elkader. Per mile \$10.00; Clayton 24.25, total \$245.00.

Highland Tel. Line, H. A. Holtz, Muscatine. Per mile \$8.00; Muscatine 6.71, total \$54.00.

Highland Tel. Line, John N. Bothell, Iowa City. Per mile \$8.50; Cedar 34, \$2.89; Johnson 4.66, \$20.61; total \$42.50.

Highland Tel. Line, Charles A. Gay, Montour. Per mile \$11.00; Tama 7.59, total \$82.50.

Highland Township Tel. Line No. 1, L. J. Day, Afton. Per mile \$8.90; Union 2.50, total \$22.90.

Highlandville Farmers Tel. Ass'n., A. C. Grindeland, Locust. Per mile \$11.00; Allamakee 75, \$8.25; Winneshiek 30, \$220.00; total \$228.75.

High Line Tel. Co., Fred D. Fellows, Keosauqua. Per mile \$7.50; Van Buren 9, total \$67.50.

High Point Tel. Co., Chester A. Vogel, Carbon. Per mile \$8.00; Adams 3, total \$72.00.

High Point Tel. Line, C. J. Mottet, Ottumwa. Wapello, total assessment \$22.80.

High Prairie Tel. Co., Stafford Dole, Hedrick. Per mile \$9.00; Keokuk 2.79, \$30.42; Wapello 4.12, \$37.08; total \$67.50.

High Prairie Tel. Line, John A. Hoopes, Muscatine. Per mile \$7.60; Muscatine 2.50, total \$19.00.

Hilger Riverton Tel. Line, D. A. Hilger, Riverton. Fremont, total assessment \$15.00.

Hill Crest Tel. Line, Henry Storyjohann, Garwin. Per mile \$10.00; Tama 3, total \$50.00.

Hillside Mutual Tel. Co., L. E. Jordan, Deep River. Per mile \$8.50; Iowa 17, total \$144.50.

Hill Tel. Line, A. V. Graham, Princeton. Per mile \$10.00; Scott 5.50, total \$45.00.

Hilton Township Tel. Co., Nels Larson, Marengo. Per mile \$8.50; Iowa 2, total \$69.00.

Hinkley Tel. Co., Joseph Pisarik, Lone Tree. Per mile \$5.00; Johnson 4.31, total \$21.65.

Hinton Mutual Tel. Line, J. S. King, Lovilia. Per mile \$8.00; Monroe 5, total \$40.00.

"H" Line or No. 1500 Line, Clayton Lowe, Sigourney. Per mile \$8.00; Keokuk 9, total \$72.00.

Hogback Tel. Co., C. Stephens, Grandview. Per mile \$8.00; Louisa 8, total \$64.00.

Hollandale Mutual Tel. Co., H. O. Swingen, Woden. Per mile \$5.50; Hancock 1.50, \$12.75; Winnebago 32.50, \$276.25; total \$289.00.

Holland Mutual Tel. Co., Jake W. Wolfe, Murray. Per mile \$8.50; Clarke 3.54, total \$29.75.

Holt Center Mutual Tel. Line, Loula Cotter, Corning. Per mile \$9.00; Taylor 8, total \$72.00.

Holt Township Tel. Line, Clarence Downey, Gravity. Per mile \$6.50; Taylor 12, total \$78.00.

Holts Tel. Co., Wm. Schneider, Maquoketa. Jackson, total assessment \$25.95.

Home Mutual Tel. Co., Henry C. Baum, Joce. Per mile \$9.50; Winnebago 11, \$104.50; Worth 12.50, \$116.25; total \$220.75.

Home Mutual Tel. Co., Fred Riddanour, West Liberty. Per mile \$12.00; Cedar 13.50, \$234.00; Muscatine 5, \$60.00; total \$294.00.

Homer No. 1 Tel. Co., C. L. Pratt, Rowley. Per mile \$7.25; Buchanan 4.34, total \$31.62.

Homer Township Mutual Tel. Co., Wm. B. Wilson, Garrison. Per mile \$8.00; Benton 12, total \$96.00.

Homestead Tel. Line, F. I. Graham, Lake Park. Per mile \$9.00; Dickinson 16, total \$144.00.

Home Tel. Co. Rural Line No. 41, E. S. Caldwell, Cedar. Per mile \$7.00; Mahaska 12, total \$84.00.

Home Tel. Line, T. Z. Henryson, Story City. Per mile \$8.00; Hamilton 4.83, total \$38.60.

Honey Grove No. 14 Tel. Co., Edward Hartl, Ely. Per mile \$8.00; Linn 11, total \$88.00.

Honey Hill Tel. Co., F. W. Albioner, Center Point. Per mile \$8.75; Linn 3, total \$26.25.

Hoosier Creek Tel. Line, P. F. Fuhrmeister, Ely. Per mile \$9.00; Johnson 11, \$99.00; Linn 2, \$18.00; total \$117.00.

Hoovers Steamboat Rock Line, Mrs. J. H. Hoover, Steamboat Rock. Hardin, total assessment \$10.00.

Hopeville & Grand River Tel. Co., Wm. Pennock, Grand River. Per mile \$5.00; Clarke 3, \$24.00; Decatur 8, \$64.00; total \$88.00.

Hopeville & Ringgold Tel. Line, LeRoy Shields, Grand River. Per mile \$10.00; Clarke 2.50, total \$25.00.

Hopeville & Lone Ridge Tel. Co., A. B. Dunfee, Thayer. Per mile \$5.00; Clarke 75, \$4.00; Ringgold 1.50, \$12.00; Union 10.50, \$84.00; total \$102.00.

Hopeville & Southwestern Line, Phil James, Murray. Per mile \$11.00; Clarke 2, \$22.00; Union 1.50, \$15.00; total \$37.00.

Hopeville Town Tel. Line, T. F. Yetts, Murray. Per mile \$15.00; Clarke 1.75, total \$26.25.

Howell Tel. Line, Thos. J. Austen, Shell Rock. Per mile \$8.00; Bremer 2, \$16.00; Butler 2, \$16.00; total \$32.00.

Howell Tel. Line No. 1, O. A. Younker, Milton. Per mile \$8.50; Van Buren 4.50, total \$38.25.

Howell Tel. Line No. 2, Matthew Bonar, Milton. Per mile \$7.00; Van Buren 2, total \$25.00.

Horn & Clark Tel. Line, Helen W. Clark, South English. Keokuk, total assessment \$4.50.

Horseshoe Bend Tel. Co., W. H. Emde, Wellman. Per mile \$8.00; Johnson 1.75, \$14.00; Washington 5.50, \$44.00; total \$58.00.

Hospers Granville Tel. Co., W. Dolfin, Granville. Per mile \$8.50; Sioux 19.75, total \$167.85.

Hubbard & Buckeye Independent Mutual Tel. Co., Ed Barnhart, Hubbard. Per mile \$8.00; Hardin 18, total \$144.00.

Humbert Tel. Line, I. Humbert, Milton. Van Buren, total assessment \$10.00.

Humeston & Cambria Tel., J. R. Skinner, Cambria. Per mile \$8.00; Wayne 6.75, total \$54.00.

Humeston & Le Roy Independent Tel. Co., H. D. Buffum, Humeston. Per mile \$8.00; Decatur 4, \$34.00; Wayne 2.17, \$17.44; total \$51.44.

Humeston & Unity Tel. Co., E. L. Caldwell, Humeston. Per mile \$9.00; Wayne 11.75, total \$105.75.

Hummacona Tel. Line, Bert Van Cleave, Blakesburg. Per mile \$13.00; Monroe 2.50, total \$32.50.

Hummer Tel. Line, Wm. O'Meara, Doon. Per mile \$9.00; Lyon 7, total \$63.00.

Hunt Tel. Line, Carl Mansfield, Shell Rock. Per mile \$8.00; Butler 5.50, total \$44.00.

Iconium & Tyrone Tel., J. B. Derby, Melrose. Per mile \$8.00; Appanoose 5.0, \$40.00; Monroe 11, \$88.00; total \$92.00.

Idaho Tel. Line, Gus Boeke, Hubbard. Per mile \$4.00; Hardin 3, total \$12.00.

Idewild Tel. Co., Oscar Heindol, Mason City. Per mile \$5.00; Cerro Gordo 15, total \$75.00.

"I" and "J" Tel. Line, F. C. Pohlmann, Hartley. Per mile \$11.00; O'Brien 2.50, total \$27.50.

Independent Four Line, J. W. Carr, Pulaski. Per mile \$7.00; Davis 7.25, total \$50.75.

Independent Line No. 9, Henry Van Engen, Doon. Per mile \$10.00; Lyon 3, total \$30.00.

Independent Oak Line, True Gibbons, Murray. Per mile \$5.00; Clarke 2.57, \$12.85; Madison 1, \$5.00; Union 1.39, \$10.90; total \$28.75.

Independent Short Line, Roy A. Thompson, Blairtown. Per mile \$7.50; Benton 5, total \$37.50.

Independent Tel. Co., D. J. Murphy, Melrose. Per mile \$7.00; Monroe 5, total \$35.00.

Independent Tel. Co., James H. Bell, Nichols. Per mile \$9.00; Johnson 8, \$72.00; Muscatine 2.5, \$20.25; total \$92.25.

Independent Tel. Co., J. E. Foster, West Liberty. Per mile \$7.00; Muscatine \$9.50, total \$66.50.

Independent Tel. Co., Charles H. Lamb, Redfield. Per mile \$8.00; Dallas 2, total \$16.00.

Independent Tel. Co. of Allerton, Roy Mace, Allerton. Per mile \$7.50; Wayne 3, total \$22.50.

Independent Tel. Co. of Audubon & Cass Counties, Milton Smith, Anita. Per mile \$11.50; Audubon 1.50, \$17.25; Cass 1.25, \$11.25; total \$28.50.

Independent Tel. Line, J. P. Coyne, Lovilia. Per mile \$7.50; Monroe 5, total \$37.50.

Independent Tel. Line, Ernest Johnke, Lewis. Per mile \$10.50; Cass 4, total \$42.00.

Independent Tel. Line, W. J. Beeler, Winteract. Per mile \$9.00; Madison 4, total \$54.00.
 Independent Tel. Line, Clarence Riedesel, Glidden. Per mile \$8.50; Carroll 4.75, total \$49.37.
 Independent Tel. Line, W. H. Schachner, Wellman. Per mile \$9.00; Washington 3.50, total \$31.50.
 Independent Tel. Line, Oscar Schroeder, Luzerne. Per mile \$10.00; Benton 5.25, total \$55.25.
 Independent Tel. Line, Martin Anderson, Shannon City. Per mile \$18.00; Kingsold 2.75, total \$27.50.
 Independent Tel. Line, James M. Stadler, Chelsea. Per mile \$9.00; Tama 1.50, total \$49.50.
 Independent Tel. Line, C. M. Petersburg, Joico. Per mile \$8.00; Worth 1.50, total \$48.00.
 Independent Tel. Line, Roland H. Green, Promise City. Per mile \$6.25; Wayne 7, total \$45.50.
 Independent Tel. Line, E. H. Stonaker, West Grove. Per mile \$9.50; Davis 9.75, total \$92.63.
 Independent Tel. Line, Claude Work, Adair. Per mile \$8.75; Adair 4, total \$52.50.
 Independent Tel. Line No. 11, Earl Everameyer, Wapello. Per mile \$8.00; Louisa 7, total \$56.00.
 Indian Creek Tel. Line, B. M. Painter, Lewis. Per mile \$10.00; Cass 14.50, total \$145.00.
 Indian Creek Tel. Line No. 78, Mamie Honeyman, Emerson. Per mile \$6.00; Mills 7.25, total \$43.50.
 Indiana Mutual Tel. Line, S. A. Roberts, Knoxville. Per mile \$17.00; Marion 2.50, total \$28.25.
 International Tel. Co., Lloyd Mosher, Milo. Per mile \$7.00; Warren 4.50, total \$45.50.
 Inwood Tel. Line No. 21, Reimer Jacobson, Inwood. Per mile \$8.50; Lyon 1.25, \$14.88; Sioux 2.25, \$19.12; total \$24.60.
 Ioka Mutual Tel. Co., Mrs. T. J. Harden, Ollie. Per mile \$9.50; Keokuk 4, total \$28.00.
 Iowa Center Tel. Co., George Schoenig, Belle Plaine. Per mile \$9.50; Boone 3, total \$28.50.
 Iowa Center Tel. Co., No. 1, John Scott, Maxwell. Per mile \$8.00; Story 12, total \$104.00.
 Iowa Center Tel. Co., No. 2, W. C. Minear, Maxwell. Per mile \$8.00; Story 12.50, total \$100.00.
 Iowa City-Scott Tel. Co., W. A. Meardon, Iowa City. Per mile \$5.00; Johnson 8.50, total \$42.50.
 Iowa City & West Branch Tel. Co., G. J. Gerlitz, West Branch. Per mile \$8.00; Cedar 1.50, \$12.00; Johnson 8, \$44.00; total \$76.00.
 Iowa Falls & Eagle City Tel. Co., H. L. Harmon, Iowa Falls. Per mile \$16.00; Hardin 15, total \$114.00.
 Iowa Falls, Ellice & Buckeye Mutual Tel. Co., A. R. Calkins, Iowa Falls. Per mile \$12.00; Hardin 24.50, total \$294.00.
 Iowa Line Tel. J. A. Carlson, Brooklyn, Minn. Per mile \$9.00; Winnebago 1.50, total \$49.50.
 Iowa & Minnesota Mutual Tel. Line, Rollo Cheney, Lime Springs. Per mile \$15.00; Winneshiek 3.50, total \$52.50.
 Iowa River Farmers Tel. Co., R. H. Weymiller, New Albin. Per mile \$7.50; Albia-makes 15, total \$112.50.
 Iowa River Rural Tel. Ass'n., F. M. Bucher, Wapello. Per mile \$10.00; Louisa 4.50, total \$45.00.
 Iowa Tel. Co., Wm. Oldenburg, Elmore, Minn. Per mile \$8.00; Kosuth 7, total \$56.00.
 Iowa Valley Line, Moraver Emmanay, Belle Plaine. Per mile \$11.00; Benton 2.70, \$29.70; Iowa 1.25, \$12.75; total \$42.45.
 Ira Tel. Co., C. C. Pianalp, Minn. Per mile \$10.00; Jasper 11.50, total \$115.00.
 Ireton Rural Mutual Tel. Ass'n., John Viotho, Jr., Ireton. Per mile \$18.00; Plymouth 8, \$78.00; Sioux 75, \$712.50, total \$788.50.
 Irish Grove Tel. Co., E. J. Anderson, New Virginia. Per mile \$9.00; Warren 4, total \$72.00.
 Irvington Center Tel. Co., B. M. Burlingame, Algona. Per mile \$7.00; Kosuth 18.50, total \$125.50.
 Irvington Tel. Co., R. W. Butterfield, Irvington. Per mile \$9.00; Kosuth 4, total \$81.00.

Irving Town Line, Charles W. Blahos, Irving. Per mile \$4.50; Benton 5.0, \$23.25; Tama 6, \$29.00; total \$42.25.
 Island Tel. Co., James R. Morris, Tracy. Per mile \$12.00; Marion 2.50, total \$29.00.
 Rainbow Short Line 2190, R. H. Burge, Mt. Vernon. Per mile \$8.00; Linn 3, total \$49.00.
 I. X. L. Tel. Line, Merrill Phillips, Bloomfield. Per mile \$8.00; Davis 7, total \$56.00.
 I. X. L. Tel. Line, C. W. Hewitt, Waterloo. Per mile \$12.00; Black Hawk 5, total \$60.00.
 Jackson Center Tel. Co., C. A. Anderson, Boone. Per mile \$12.00; Boone 45, total \$540.00.
 Jackson & Dayton Tel. Co., Walter Miller, Clarksville. Per mile \$6.00; Butler 8, total \$48.00.
 Jackson Short Line Tel. Line, Donald Davis, Clarksville. Per mile \$15.00; Butler 2.50, total \$40.00.
 Jackson Tel. Line, R. D. Breakenridge, Winterset. Per mile \$3.60; Madison 7.50, total \$27.35.
 Jackson Tel. Line, A. A. Casady, Milton. Per mile \$9.00; Van Buren 6, total \$54.00.
 Jacksonville Line, Charles Osenbaugh, Lucas. Per mile \$10.00; Clarke 3.50, \$35.00; Lucas 2.50, \$25.00; total \$60.00.
 Jacob Tel. Line No. 26, Andrew Tobe, Grinnell. Per mile \$8.00; Poweshiek 9.75, total \$78.00.
 James, Henry L. Tel. Line, Stanley. Per mile \$7.00; Fayette 2, total \$21.00.
 James Mutual Tel. Co., John Hardersen, Jr., Hinton. Per mile \$9.50; Plymouth 11, total \$104.50.
 Jameson & Farmers Mutual Tel. Co., W. H. McCarty, Osceola. Per mile \$9.00; Clarke 8.25, total \$74.25.
 Jefferson Central Tel. Co., Clarence Toll, Allison. Per mile \$10.00; Butler 12.75, total \$127.50.
 Jefferson Tel. Line, E. H. Hartwig, Allison. Per mile \$7.50; Butler 16, total \$75.00.
 Jefferson Township Farmers Mutual Tel. Co., Vadav Bys, Solon. Per mile \$11.00; Johnson 14.50, \$131.50; Linn 2.50, \$27.50; total \$209.00.
 Jefferson Township Mutual Tel. Co., Otto Wisnimer, Van Meter. Per mile \$8.00; Dallas 11.25, \$90.00; Madison 28.25, \$226.00; total \$316.00.
 Jefferson Township Tel. Co., No. 24, L. J. Garden, Eddyville. Per mile \$9.00; Mahaska 5.50, total \$49.50.
 Jensen Tel. Corporation, Henry Stertenberg, Thompson. Per mile \$7.00; Winnebago 30, total \$210.00.
 Jerico Tel. Co., L. S. Gilbert, Lawler. Per mile \$11.00; Chickasaw 45.25, \$49.75; Howard 9.75, \$107.25; total \$605.00.
 Jerico Tel. Co., George Kroma, Independence. Per mile \$9.50; Buchanan 7.50, total \$71.25.
 Jersey Ridge Tel. Line, John Doerscher, Davenport. Per mile \$8.00; Scott 2, total \$16.00.
 Jersey Tel. Co., Leslie B. Davis, Alorton. Per mile \$8.50; Wayne 7.25, total \$61.63.
 Jerusalem Hill Tel. Co., Charles Whitney, New Hartford. Per mile \$8.50; Butler 2.62, total \$20.77.
 Jewell Northeastern Tel. Co., Frank Johnson, Jewell. Per mile \$12.00; Hamilton 11, total \$132.00.
 Jewell & Northwestern Rural Tel. Co., Clifton A. Furman, Jewell. Per mile \$6.00; Hamilton 11.50, total \$69.00.
 Jewell & Wall Lake Rural Tel. Co., John A. Peterson, Jewell. Per mile \$10.00; Hamilton 20, total \$200.00.
 Johnston & Mt. Airy Farmers Tel. Co., Wm. Dove, Mt. Airy. Per mile \$7.50; Ringgold 2.42, total \$25.85.
 Jelly Eight Rural Tel. Line, H. B. Hanson, Kellogg. Per mile \$4.50; Jasper 6.75, total \$25.88.
 Jones Creek Tel. Line, P. A. Carter, St. Charles. Per mile \$8.00; Madison 5.75, total \$46.00.
 Jordan Short Tel. Line, Jesse F. Chedester, Castana. Per mile \$8.50; Monona \$10.50, total \$33.25.
 Jordan Tel. Line, F. E. Johnson, Jordan. Per mile \$12.00; Boone 1.50, total \$19.50.
 Junction Tel. Co., O. E. Briles, Chariton. Per mile \$14.00; Lucas 4.50, total \$63.00.
 Kallisen, W. J. Private Line, Walter J. Kallisen, Keystone, Benton, total assessment \$6.50.

Kalamazoo Tel. Line, C. J. Te Strake, Muscatine. Per mile \$9.50; Muscatine 4, total \$38.00.

Kane Center Tel. Line, M. E. Heaton, Elderon. Per mile \$8.00; Benton 1, \$8.00; Tama 50, \$4.00; total \$12.00.

Kane Center Tel. Line, John Heilmann, Jr., Keystone. Per mile \$9.00; Benton 6, total \$54.00.

Kane & Homer Tel. Co., H. A. Albers, Keystone. Per mile \$10.00; Benton 3, total \$30.00.

Kane Tel. Line No. 8, E. J. Cherveny, Keystone. Per mile \$4.50; Benton 4, total \$18.00.

K. C. Tel. Line, M. J. Berger, Carroll. Per mile \$14.00; Carroll 4, total \$56.00.

Kegley Branch Tel. Co., N. P. Larson, Story City. Per mile \$9.00; Hamilton 50, \$4.50; Story 3.50, \$31.50; total \$36.00.

Kellerton Tuskego Mutual Tel. Line, Ed. O. Moore, Kellerton. Per mile \$9.00; Decatur 1.50, \$13.50; Ringgold 6, \$54.00; total \$67.50.

Kellogg & Highland Tel. Line, P. E. Sharp, Kellogg. Per mile \$8.50; Jasper 15, total \$127.50.

Kellogg Mutual Tel. Co., R. C. Birchard, Kellogg. Per mile \$7.00; Jasper 5, total \$35.00.

Kellogg & Turner Tel. Line, C. T. Powers, Kellogg. Per mile \$8.00; Jasper 7.50, total \$60.00.

Kendallville & Burr Oak Farmers Tel. Co., M. H. Knox, Canton, Minn. Per mile \$7.00; Winnebago 11, total \$77.00.

Kendallville & Cresco Farmers Tel. Co., Oliver G. Solow, Cresco. Per mile \$3.00; Howard 1.25, \$10.00; Winnebago 8.50, \$54.00; total \$78.00.

Kennecob to Castana Rural Line, Harry Wilson, Castana. Per mile \$2.10; Monona 8, total \$55.00.

Kennecob to Ticonic No. 1090, Ray Carroll, Castana. Per mile \$3.00; Monona 8, total \$64.00.

Kent & Cromwell Mutual Tel. Co., F. G. White, Kent. Per mile \$9.00; Union 9, total \$81.00.

Kent & Platte Center Farmers Tel. Co., Fred Lucas, Kent. Per mile \$3.00; Union 3, total \$64.00.

Keokuk Tel. Co., B. A. Nelson, Keokuk. Per mile \$15.00; Lee 6, total \$90.00.

Keota & Kinross Tel. Line, Forrest M. Herr, Keota. Per mile \$9.25; Keokuk 9, total \$83.25.

Kessler Tel. Line, G. H. Kessler, Garrison. Per mile \$7.50; Benton 5, \$45.00; Tama 50, \$3.75; total \$48.75.

Keswick, Ambrose & Arnold Mutual Tel. Line, Arthur Koehm, Webster. Per mile \$3.50; Iowa 5.75, \$48.87; Keokuk 4, \$34.00; total \$82.87.

Keswick and Hickory Grove Mutual Tel. Line, J. C. Burdine, Keswick. Per mile \$10.00; Keokuk 2.50, total \$25.00.

Keswick Liberty Mutual Tel. Line, W. E. Bailey, Keswick. Per mile \$9.00; Keokuk 5.50, total \$49.50.

Keswick Mutual Tel. Line, J. F. Dunn, Keswick. Per mile \$40.00; Keokuk 3, total \$120.00.

Keswick Northeastern Mutual Tel. Co. No. 7, C. B. Hervey, Webster. Per mile \$7.00; Keokuk 7.50, total \$52.50.

Keswick Short Line Tel. S. H. Axtner, Webster. Per mile \$9.00; Keokuk 4.75, \$9.00; Keokuk 8.75, total \$17.75.

Keswick South Line Mutual Tel. Co., G. McCay, Keswick. Per mile \$29.00; Keokuk 1.50, total \$30.50.

Keswick Tel. Line No. 46, J. P. Higgins, Keswick. Keokuk, total assessment \$10.00.

Keswick & Webster Mutual Tel. Line, Eldon E. Storry, Webster. Per mile \$11.00; Keokuk 4.50, total \$49.50.

King Line Tel. Co., G. W. E. Johnson, Laurens. Per mile \$8.00; Pocahontas 12, total \$96.00.

King Mutual Tel. Co., John Helgren, Thompson. Per mile \$11.00; Winnebago 34.50, total \$269.50.

King Tel. Co., J. W. McKinley, Humeaton. Per mile \$7.00; Lucas 2.50, \$21.50; Wayne 2, \$14.00; total \$35.50.

Kinney Mutual Tel. Line, J. O. Kinney, Bloomfield. Per mile \$15.00; Davis 1, total \$45.00.

K. K. No. 2 Tel. Line, James H. Kelly, Alvord. Per mile \$8.50; Lyon 4.25, total \$35.13.

Klett Tel. Line No. 14, H. L. Peifer, Harper. Per mile \$10.50; Keokuk 13.6, total \$36.75.

Klondike Tel. Line, Emil Nekola, Toledo. Per mile \$7.50; Tama 19.75, total \$148.13.

Kalifa & Promise City Farmers Mutual Tel. Line, Amos Long, Corydon. Per mile \$9.00; Wayne 4, total \$36.00.

Kolosick & Marek Tel. Line, Melack Kolosick, Kalona. Per mile \$7.50; Washington 4.50, total \$33.75.

Kossuth Rural Tel. Line, O. E. Miller, Wesley. Per mile \$10.00; Kossuth 5.25, total \$52.50.

Kosta & Belle Plaine Tel. Line, Oscar L. Miner, Belle Plaine. Per mile \$9.00; Benton 2.50, \$22.50; Iowa 8, \$72.00; total \$94.50.

Kramer Tel. Co., R. F. Greiner, Harper. Per mile \$9.00; Keokuk 6.75, total \$60.75.

Lacona & Oakley Tel. Line, G. E. Murray, Lacona. Per mile \$7.00; Lucas 9.50, \$66.50; Warren 1, \$7.00; total \$73.50.

Lacona & Southwestern Tel. Co., Earnest Thomason, Lacona. Per mile \$6.00; Lucas 5, \$30.00; Warren 4, \$24.00; total \$60.00.

Lacona Western Tel. S. G. Smith, Lacona. Per mile \$8.50; Warren 10, total \$85.00.

Ladora Northern Tel. Co., Arthur Beardshear, Marengo. Per mile \$12.00; Iowa 44, total \$648.00.

Lafayette Center Tel. Co., Jay Born, Story City. Per mile \$11.50; Story 7.75, total \$89.12.

Lafayette Mutual Tel. Co. No. 9, W. C. Gresser, Harper. Per mile \$9.00; Keokuk 8, total \$72.00.

Lafayette Tel. Line, Sam Moler, Center Point. Per mile \$8.50; Linn 10, total \$85.00.

Lafayette Warren Tel. Co., Wm. Wendi, Waverly. Per mile \$12.00; Bremer 6.25, total \$75.00.

Lake George Tel. Co., Jelle Tjaden, Woden. Per mile \$8.00; Hancock 11.75, \$94.00.

Lake Road Tel. Line, George Fothergill, Armstrong. Per mile \$10.25; Emmet 10.50, \$107.62; Kossuth 5.50, \$56.38; total \$164.00.

Lake Shore Tel. Co., S. C. Schumacher, Clear Lake. Per mile \$12.00; Cerro Gordo 25, total \$290.00.

Lake Side Mutual Tel. Co., A. E. Anderson, Forest City. Per mile \$9.00; Hancock 7, \$63.00; Winnebago 7.25, \$65.25; total \$128.25.

Lake Side Tel. Co., M. J. Lindie, Muscatine. Per mile \$7.00; Muscatine 9, total \$63.00.

Lake Side Tel. Co., S. L. Farrow, Clear Lake. Per mile \$9.00; Cerro Gordo 11.25, total \$101.25.

Lake Side Tel. Line, C. M. Steward, Lake View. Per mile \$11.00; Sac 7.25, total \$79.75.

Lakeside Tel. Line, Blanche Vitpl, Marion. Per mile \$8.00; Linn 5, total \$40.00.

Lake Tel. Line, C. W. Harbaugh, Muscatine. Per mile \$8.00; Muscatine 5.50, total \$44.00.

Lake Township Farmers Tel. Co., Miller Wergland, Hardy. Per mile \$10.50; Humboldt 12.15, total \$127.00.

Lake View Tel. Co., T. E. Reade, Jewell. Per mile \$10.00; Hamilton 11.50, total \$115.00.

Lamotte & Cottonville Tel. Co., R. W. Cahill, Bellevue. Per mile \$10.00; Jackson 18, total \$180.00.

Lamotte & Gordons Ferry Farmers Tel., Henry Placher, Bellevue. Per mile \$8.50; Jackson 9, total \$76.50.

Lamotte Independent Tel. Co., Peter Koss, Lamotte. Per mile \$8.00; Jackson 11, total \$88.00.

Lamotte Tel. Co. No. 8, A. M. Berenger, Lamotte. Per mile \$11.50; Jackson 3, total \$34.50.

Lanester Farmers Mutual Tel. Line No. 26, Gus Dumont, Sigourney. Per mile \$9.00; Keokuk 5.50, total \$49.50.

Lansing River Tel. Line, Alfred Tabott, New Albin. Per mile \$9.00; Allamakee 4, total \$64.00.

Larchwood Township Tel. Co., C. Waagmeester, Larchwood. Per mile \$10.50; Lyon 17, total \$178.50.

Larrabee Tel. Line No. 17, Edna Owens, Swea City. Per mile \$8.00; Kossuth 11.30, total \$92.00.

Laurel-Haverhill Tel. Co., J. H. Knott, Haverhill. Per mile \$9.50; Marshall 5.50, total \$52.25.

Laurel Hill Tel. Line, P. D. Archibald, Martelle. Per mile \$9.50; Jones 4.50, total \$42.75.

Laurens Southeast Tel. Line No. 1, B. F. Weeks, Laurens. Per mile \$9.50; Pocahontas 4.50, total \$42.75.

Laurens Southeast Tel. Co. No. 4, Ed Whannel, Laurens. Per mile \$8.00; Pocahontas 8.25, total \$66.00.

Lawson Tel. Line, Alex Lawson, Castana. Monona, total assessment \$5.00.
 Lebanon Short Line, A. F. Sample, Keosauqua. Per mile \$8.50; Van Buren
 2.50, total \$11.25.
 Leeds Rural Tel. Line No. 1, Dennis Dunn, Leeds. Per mile \$7.00; Plymouth
 1.50, \$10.50; Woodbury 11, \$77.00; total \$87.50.
 Leeds Tel. Line No. 2, H. E. Harvey, Leeds. Per mile \$9.00; Woodbury 4,
 total \$36.00.
 Le Grand Central Tel. Line, Delmar D. Latham, Le Grand. Per mile 18.00,
 Marshall 7, \$56.80; Tama 4, \$25.00; total \$93.40.
 Le Grand & Dunbar Farmers' Mutual Tel. Line, P. W. Erickson, Marshalltown.
 Per mile \$8.00; Marshall 12.50, total \$100.00.
 Leland Mutual Tel. Co., O. Michaelson, Leland. Per mile \$11.00; Winnago
 2.25, total \$57.75.
 Lenox Northwestern Mutual Tel. Line, F. W. Bennison, Lenox. Per mile \$5.00;
 Adams 8.50, \$42.50; Taylor 1, \$5.00; total \$47.50.
 Lenox Township Farmers' Mutual Tel. Co., H. O. Schloeman, Norway. Per
 mile \$7.50; Benton 2, \$22.50; Iowa 4.50, \$38.75; total \$46.25.
 Le Roy & Humeston North Line No. 1, Roy Barnett, Humeston. Per mile
 \$11.00; Decatur 1, \$11.00; Wayne 3.50, \$28.50; total \$49.50.
 Le Roy Tel. Co., A. A. Wells, Le Roy, Minn. Per mile \$11.00; Howard 4.25,
 \$45.25; Mitchell 12.50, \$146.50; total \$163.50.
 Levan & Saltzman Tel. Line, C. A. Campbell, Mt. Ayr. Per mile \$6.50; Ringgold
 7, total \$45.50.
 Leslie Tel. Co., W. J. Hughes, Osceola. Per mile \$9.00; Clarke 14.50, \$139.50;
 Decatur 2.50, \$22.50; total \$152.00.
 Lewis & Northern Tel. Line, Joe W. Lawton, Lewis. Per mile \$9.00; Cass 6,
 total \$54.00.
 Lewis Southern Tel. Ass'n., Glenn O. Jones, Lewis. Per mile \$8.00; Cass 7,
 total \$56.00.
 Lewis & Western Tel. Co., F. S. Russell, Lewis. Per mile \$9.00; Cass 4.75,
 \$78.75; Pottawattamie 8.75, \$78.75; total \$157.50.
 Liberty & Calumet Tel. Co., Fritz Oeffner, Jr., Paulina. Per mile \$7.00;
 Cherokee 6, \$42.00; O'Brien 4, \$28.00; total \$70.00.
 Liberty Center Tel. Co., O. W. Jared, Corydon. Per mile \$8.00; Wayne 1,
 total \$56.00.
 Liberty Central Tel. Line, W. O. Brant, Meriden. Per mile \$8.50; Cherokee 19,
 total \$165.00.
 Liberty Five Tel. Line, Ben Wade, Quasqueton. Per mile \$11.00; Buchanan
 1.50, total \$16.50.
 Liberty Line Tel., W. F. Turner, Florio. Per mile \$9.00; Wapello 6, total \$54.00.
 Liberty Tel. Co., R. C. Noblett, Cresco. Per mile \$11.00; Howard 18.50, total
 \$203.50.
 Liberty Tel., George Simmons, Peru. Per mile \$9.50; Madison 3.25, total
 \$30.87.
 Liberty Tel. Co., J. C. Kenney, Oakley. Per mile \$7.50; Lucas 8, total \$60.00.
 Liberty Tel. Co., P. M. Carlson, Madrid. Per mile \$9.50; Boone 6.25, \$61.75;
 Story 1, \$9.50; total \$71.25.
 Liberty Tel. Line, Jesse Moore, Quasqueton. Per mile \$11.00; Buchanan 2,
 total \$22.00.
 Liberty Tel. Line, C. M. Plinke, Athelston. Per mile \$10.00; Taylor 5.25, total
 \$52.50.
 Liberty Tel. Line, Fred McCune, Gravity. Per mile \$9.00; Taylor 6, total
 \$54.00.
 Liberty Township Short Tel. Line, Ray Middleton, Mt. Ayr. Per mile \$9.00;
 Ringgold 5.50, total \$49.50.
 Lime Creek No. 59 Tel. Co., M. H. Elliott, Brandon. Per mile \$7.50; Buchanan
 5, total \$37.50.
 Lime Creek Rural Tel. Line, Bert Turnbull, Mason City. Per mile \$8.00;
 Cerro Gordo 4.25, total \$24.00.
 Lime Creek Tel. Co., O. Thompson, Lake Mills. Per mile \$8.75; Winnago
 6.25, total \$49.25.
 Lime Creek Tel. Co. No. 26, S. W. Zimmerman, Brandon. Per mile \$7.00;
 Buchanan 6, total \$42.00.
 Lime Creek Tel. Line, Albert Jass, Jr., Garner. Per mile \$8.00; Cerro Gordo
 2.50, \$28.00; Hancock 5, \$40.00; total \$68.00.
 Lime Springs & South Foreston Tel., B. R. Williams, Bonair. Per mile \$9.50;
 Howard 7.50, total \$67.50.
 Lincoln Beaver Tel. Line, H. A. Steffen, Dike. Per mile \$7.50; Grundy 8.75,
 total \$65.62.

Lincoln Center Tel. (Line No. 34), George Eggenbrod, Grundy Center. Per
 mile \$7.50; Grundy 10.75, total \$80.87.
 Lincoln Farmers' Mutual Tel. Co. Nos. 9 & 128, L. B. Brennerman, Kalona. Per
 mile \$11.00; Johnson 19, \$110.00; Washington 1, \$11.00; total \$121.00.
 Lincoln Hebron Tel. Co., H. C. Lunning, Buffalo Center. Per mile \$8.00; Kosau
 14.25, \$114.00; Winnebago 5.50, \$44.00; total \$158.00.
 Lincoln Highway Tel. Co., Pauline Jentzen, Marshalltown. Marshall, total
 assessment \$27.00.
 Lincoln Highway Tel. Co., Fred Holst, Keosauqua. Per mile \$10.00; Benton 2.25,
 total \$22.50.
 Lincoln Highway Tel. Line, Ewald Buch, Keosauqua. Per mile \$8.00; Benton
 7.50, total \$60.00.
 Lincoln Highway Tel. Line, Elsie McShlieman, Belle Plaine. Per mile \$10.00;
 Benton 4.50, total \$45.00.
 Lincoln Rural Tel. Co., John Neitzke, Sanborn. Per mile \$8.50; O'Brien 27,
 total \$229.50.
 Lincoln Short Line, R. B. Murock, Clearfield. Per mile \$9.70; Ringgold 7,
 \$47.50; Taylor 5.0, \$4.50; total \$72.75.
 Lincoln Tel. Co., Charles Duerr, Lone Tree. Per mile \$10.00; Johnson 11.40,
 total \$115.00.
 Lincoln Tel. Co., L. M. Brown, Chariton. Per mile \$8.00; Lucas 6.50, total \$22.00.
 Lincoln Tel. Co., L. C. Burke, Guernsey. Per mile \$8.50; Iowa 7.50, \$62.75;
 Potosi 1.75, \$14.87; total \$78.52.
 Lincoln Tel. Line, E. K. Gwilliams, Winterset. Per mile \$9.50; Madison 7.75,
 total \$73.62.
 Lincoln Tel. Line, C. O. Stetzel, Marion. Per mile \$9.50; Linn 6, total \$57.00.
 Lincoln Township Mutual Tel. Co., Tony J. Schmitz, Westphalia. Per mile \$15.00;
 Story 50, total \$750.00.
 Lincoln Township Mutual Tel. Co., C. E. Mosier, Linden. Per mile \$8.00; Dallas
 13.50, total \$108.00.
 Lincoln Township Tel. Co., Henry C. Henningson, Grundy Center. Per mile
 \$11.50; Grundy 2.25, \$25.87; Tama 2, \$24.50; total \$50.37.
 Lincoln & Washington Lines, J. H. Miller, Grundy Center. Per mile \$9.00;
 Grundy 7, total \$63.00.
 Linden & Dale Tel. Line, Ed B. Williams, Stuart. Per mile \$13.50; Guthrie
 2.50, total \$32.75.
 Linden Tel. Line, A. W. Bennett, Linden. Per mile \$12.00; Dallas 3, total \$36.00.
 Line No. 1, Cresco Township Tel. Co., Roy O. Bjustrum, Algona. Per mile \$7.00;
 Kosau 3, total \$21.00.
 Line No. 2, George Comer, Bussey. Per mile \$7.00; Marion 1.50, total \$10.50.
 Line No. 2, M. C. McVay, New Virginia. Per mile \$15.00; Warren 2, total
 \$45.00.
 Line No. 3, Noah Stocker, Unionville. Per mile \$10.00; Davis 4, total \$40.00.
 Line No. 3, Nodaway Mutual Exchange, C. G. Sabin, Nodaway. Per mile \$9.00;
 Adams 5, total \$45.00.
 Line No. 2, or South of Inwood Line, Sam Bolding, Inwood. Per mile \$7.00;
 Lyon 2.50, \$24.50; Sioux 7.5, \$5.25; total \$29.75.
 Line No. 4, Argo Mutual System, George G. Schurr, Davenport. Per mile \$11.00;
 Scott 3, total \$33.00.
 Line Five, E. E. Fitzgerald, Mt. Ayr. Per mile \$8.00; Ringgold 7.50, total \$60.00.
 Line No. 5 Tel. Co., Ira T. Deam, Hampton. Per mile \$5.00; Franklin 6.25, total
 \$31.25.
 Line No. 7, John Hosse, Emerson. Per mile \$7.00; miles 42, \$4.34; Mont-
 gomery 6.28, \$44.66; total \$49.00.
 Line No. 7, E. M. Stabm, Le Claire. Per mile \$8.00; Scott 10.25, total \$82.00.
 Line No. 8, Delta Exchange, Denver Garrett, Delta. Per mile \$12.00; Keokuk
 2.50, total \$30.00.
 Line No. 8, M. F. Stocker, Unionville. Per mile \$9.50; Appanose 4.75, total
 \$45.12.
 Line No. 10, Wilbur L. Lacey, Marshalltown. Per mile \$12.50; Marshall 1.50,
 total \$22.25.
 Line No. 11, A. L. Roberts, Hampton. Per mile \$11.00; Franklin 5, total \$55.00.
 Line No. 11, Ed Diner, Delta. Per mile \$15.00; Keokuk 3, total \$45.00.
 Line No. 11, Wm. Almar, Sigourney. Per mile \$8.00; Keokuk 6.50, total \$52.00.
 Line Eleven, Jay T. Colgrove, Russell. Per mile \$8.00; Lucas 4, total \$32.00.
 Line No. 12, A. Butterfield, Irvington. Per mile \$8.00; Kosau 4, total \$34.00.
 Line No. 12, J. P. Mousel, Bancroft. Per mile \$12.00; Kosau 1.50, total
 \$18.00.

Line No. 13, L. C. Kipp, Farmington. Per mile \$9.00; Lee 2, \$18.00; Van Buren 4.50, total \$25.50.

Line No. 13 out of Mt. Ayr, Glenn Leman, Kellerton. Per mile \$8.00; Ringgold 5, total \$48.00.

Line No. 14, Charles Brady, Hamilton. Per mile \$10.00; Marion 1.50, total \$15.00.

Line No. 14, Fred L. Baldwin, Kellogg. Per mile \$7.50; Jasper 2.75, total \$45.62.

Line No. 14, G. B. Lowe, Letts. Per mile \$8.00; Louisa 4, \$32.00; Muscatine 2.50, total \$52.00.

Line No. 14, J. J. Mortensen, Maquoketa. Per mile \$8.50; Jackson 2.50, total \$29.75.

Line No. 18, F. C. Busheman, Sigourney. Per mile \$8.25; Keokuk 1, total \$41.25.

Line No. 19, Olin Marquis, Osceola. Per mile \$6.50; Clarke 15, total \$97.50.

Line No. 20 or Blue Grass Tel. Co., J. Lewis Neal, Osceola. Per mile \$12.00; Clarke 2, total \$36.00.

Line No. 26, F. Conway, Nodaway. Per mile \$8.00; Adams 2, total \$16.00.

Line No. 27, George E. Dickson, Delta. Per mile \$17.00; Keokuk 1.50, total \$25.50.

Line No. 34, R. H. Griffin, Letts. Per mile \$8.25; Louisa .50, \$4.12; Muscatine 1.50, \$12.37; total \$16.50.

Line No. 38, Amiel Wilmer, Traer. Per mile \$10.00; Tama 4.25, total \$42.50.

Line No. 39, Thomas E. Delaney, Lamotte. Per mile \$12.00; Jackson 2, total \$36.00.

Line No. 41, W. C. Axmear, Keewick. Keokuk, total assessment \$25.00.

Line No. 41, Leo H. Notbohm, Center Point. Per mile \$8.50; Linn 5, total \$42.50.

Line No. 42, Fred Barns, Lohrville. Per mile \$9.00; Carroll 6, \$54.00; Greene 5, \$45.00; total \$99.00.

Line No. 45, Frank Jackson, Owasa. Per mile \$10.00; Hardin 2.50, total \$25.00.

Line No. 45 Tel., W. E. Miller, Hampton. Per mile \$8.00; Franklin 5, total \$40.00.

Line No. 62, Wallace Williams, Grinnell. Per mile \$9.00; Jasper 4, \$36.00; Poweshiek 1.50, \$12.50; total \$49.50.

Line No. 65, Ed Fox, Oskaloosa. Per mile \$8.00; Mahaska 5, total \$40.00.

Line No. 81, H. L. Glosser, Blakesburg. Per mile \$12.00; Wapello 5, total \$60.00.

Lines 82, 84 & 90, Frank Andre, Adams. Per mile \$7.50; Calhoun 5.50, \$41.25; Greene 19.75, \$148.12; total \$189.37.

Line No. 85, O. L. Cary, Blakesburg. Monroe, total assessment \$25.00.

Line 89, Wm. Madison, Malcom. Per mile \$9.00; Poweshiek 4.50, total \$40.50.

Line No. 92, Arie De Ruiter, Lynnvile. Per mile \$8.50; Jasper 7, total \$59.50.

Line No. 107, D. H. Davis, Beaton. Mahaska, total assessment \$10.00.

Line No. 112, Ned Pearson, Maxwell. Per mile \$18.00; Story 1.25, total \$22.50.

Line No. 1300, George W. Johnson, Castana. Per mile \$7.00; Monona 4, total \$28.00.

Line No. 1300 Tel. Line, George Paulus, Hampton. Per mile \$12.50; Franklin 2, total \$25.00.

Line No. 2100 Tel. Co., L. Ward Conway, Hampton. Franklin, total assessment \$4.30.

Line No. 3300 Tel. Co., J. H. Richards, Geneva. Per mile \$9.50; Franklin 4.50, total \$42.75.

Line No. 3500, Jake Herman, Sigourney. Per mile \$8.00; Keokuk 8, total \$64.00.

Line No. 4200, Frank Gilland, Sigourney. Per mile \$11.00; Keokuk 3, total \$33.00.

Line 5200, Guy A. Nowell, Hampton. Per mile \$7.00; Franklin 5, total \$35.00.

Linn Branch Tel., J. P. Baum, Woodburn. Per mile \$7.00; Clarke 14.75, total \$103.25.

Linn Grove Rural Tel. Ass'n, Edward J. Zobel, Ely. Per mile \$9.00; Johnson 1.25, \$11.25; Linn 4.75, \$46.75; total \$122.00.

Linn Grove Tel. Co., C. C. Erb, West Liberty. Per mile \$9.50; Cedar 5.50, total \$52.25.

Linn Grove Tel. No. 5, Glenn Stoner, Mt. Vernon. Per mile \$9.00; Linn 4, total \$72.00.

Linn Tel. Line, Alvey H. Yessler, Marion. Per mile \$12.00; Linn 3, total \$36.00.

Linn Tel. Line No. 200, L. F. Keifer, Kalona. Per mile \$11.00; Washington 7, total \$77.00.

Little Four Tel. Line, W. S. Neal, Bloomfield. Davis, total assessment \$14.00.

Little Northern Tel. Line, H. C. Wells, Plano. Per mile \$10.00; Appanose 4.50, total \$45.00.

Little Sioux Valley Rural Tel. Line, Walter Reed, Sutherland. Per mile \$7.50; O'Brien 8.50, total \$64.75.

"L" Line, A. E. Luckow, Breda. Per mile \$10.00; Sac 6.50, total \$65.00.

Livengood Tel. Line, W. A. Ruth, Castana. Per mile \$8.00; Monona 4.50, total \$26.00.

"L" Line No. 5, Lidderdale, J. F. Kurth, Glidden. Per mile \$9.00; Carroll 5, total \$45.00.

Lockridge & Four Corners Tel. Line No. 2, A. D. Edmund, Lockridge. Per mile \$11.00; Jefferson 3.50, total \$38.50.

Locust Grove Mutual Tel. Co., G. E. Barnhart, South English. Per mile \$10.50; Keokuk 12.75, total \$132.57.

Locust Grove Tel. Line, Earl Mead, Corydon. Per mile \$8.00; Wayne 11, total \$88.00.

Locust Grove Tel. Line, D. H. Goss, Ackworth. Per mile \$10.00; Warren 2.75, total \$27.50.

Lodge Tel. Line, W. T. Lodge, Bevington. Per mile \$10.00; Madison 1, \$10.00.

Logan Township Farmers Mutual Tel. Co., David Fowler, Lohrville. Per mile \$8.00; Calhoun 20, total \$160.00.

Lohr Division Farmers' Tel. Line, George Lohr, Sac City. Per mile \$8.50; Sac 8.75, total \$74.37.

Lone Duck Tel. Line, Dr. Harlan, Keewick. Keokuk, total assessment \$5.00.

Lonsby Seven Tel. Co., Charles Watters, Beaconsfield. Per mile \$8.00; Ringgold 4.50, total \$36.00.

Lone Star Mutual Tel. Line, F. D. Baker, Clearfield. Per mile \$9.00; Ringgold 5, total \$45.00.

Lone Star Mutual Tel. Line, W. G. Sutherland, Dysart. Per mile \$8.00; Tama 5, total \$45.00.

Lone Tree Tel. Co., C. C. Warne, Atlantic. Per mile \$8.00; Cass 6.50, total \$52.00.

Lone Tree Tel. Co., E. J. Merabon, Rowley. Per mile \$6.75; Buchanan 8, total \$54.00.

Lone Willow Tel. Line No. 3, R. B. Booth, Cedar Rapids. Per mile \$7.00; Linn 7.75, total \$54.25.

Long Branch Tel. Co., S. H. Kenagy, Clarinda. Per mile \$8.50; Page 14, total \$119.00.

Long Creek Mutual Tel., W. F. Havard, Grand River. Per mile \$8.00; Clarke 5, total \$64.00.

Long Creek Tel. Line, T. W. Morgan, Columbus Junction. Per mile \$9.00; Louisa 6.75, total \$60.75.

Long Grove Mutual Tel. Co., Nellie I. Nagle, Long Grove. Per mile \$10.00; Scott 9.50, total \$134.00.

Long Grove Tel. Co., Carl Struchan, Alburnett. Per mile \$9.50; Linn 4, total \$38.00.

Long Grove Tel. Line, H. K. Morehead, Maquoketa. Per mile \$9.00; Jackson 10, total \$90.00.

Loon Lake Tel. Co., M. A. Norton, Spirit Lake. Per mile \$5.00; Dickinson 4.50, total \$22.50.

Lorimer Northwest New Hope Tel. Co., Al Spick, Lorimer. Per mile \$7.50; Union 8, total \$60.00.

Lossing Mutual Tel. Co., John Gulick, Sloan. Per mile \$10.00; Monona \$8.50, \$88.00; Woodbury 14.50, \$145.00; total \$236.00.

Lost Nation Tel. Co., Devey Combs, New Market. Per mile \$8.00; Page 1.50, \$12.00; Taylor 5.50, \$44.00; total \$56.00.

Lowell Tel. Co., J. W. Richards, Shell Rock. Per mile \$9.00; Butler 7.50, total \$67.50.

Lower Irish Bend Tel. Line, W. R. Watts, Keosauqua. Per mile \$8.50; Van Buren 5, total \$42.50.

Lower Muscatine Road Tel. Co., Joseph Paulus, Iowa City. Per mile \$11.00; Johnson 19.50, total \$214.50.

Lower Run Tel. Line, C. J. Minder, Muscatine. Per mile \$7.50; Muscatine 7, total \$52.50.

Lucas Grove Road Tel. Co., Roy R. Baker, Muscatine. Per mile \$9.00; Muscatine 15, total \$135.00.

Lucerne Tel. Line, Lee Paugh, Cambria. Per mile \$9.00; Wayne 7, total \$63.00.

Lucky Six Tel. Co., B. C. Bristow, Milton. Per mile \$6.00; Van Buren 3.25, total \$21.00.

Lodlow Tel. Co., M. E. Meier, Waukon. Per mile \$10.00; Allamakee 53, \$520.00; Winneshiek 7, \$70.00; total \$590.00.

Loray & Haverhill Tel. Line, Joseph P. Edgel, Haverhill. Per mile \$7.50; Marshall 7, total \$52.50.

Luray Tel. Line, W. H. Thomas, Marshalltown. Per mile \$5.00; Marshall 4, total \$48.00.

Lutten Rural Line, C. H. Patterson, Maquoketa. Per mile \$12.50; Jackson 2.75, total \$34.37.

Luzerne & Blainstown Mutual Tel. Co., W. O. Sauerteig, Blainstown. Per mile \$4.50; Benton 5.50, total \$44.75.

Luzerne Maple Tel. Line, Martin Studdt, Luzerne. Benton, total assessment \$49.00.

Luzerne Oak Line, Joseph Janu, Luzerne. Per mile \$8.50; Benton 5.50, total \$44.75.

Luzerne Short Line, Wm. Grummer, Luzerne. Per mile \$8.50; Benton 4.75, total \$46.25.

Lyle Tel. Co., W. L. Cole, Lyle, Minn. Per mile \$15.25; Mitchell 41, \$25.25; Worth 1.50, \$53.37; total \$478.62.

Lyman Independent Line, G. T. Kuester, Griswold. Per mile \$9.00; Cass 9.50, total \$85.50.

Lyman Mutual Tel. Co., Frank Knoke, Griswold. Per mile \$12.00; Cass 12, total \$144.00.

Lyman Northwestern No. 27, Wm. Shultz, Griswold. Per mile \$9.50; Cass 5, total \$47.50.

Lynn Point Tel. Co., Glade Fulk, Clarinda. Per mile \$11.00; Page 3, total \$33.00.

Lynn Valley Tel. Line, P. I. K. Varnum, Marshalltown. Per mile \$6.00; Marshall 8.25, total \$56.00.

Lynville & Searsboro Tel. Line No. 3, Charles Ohmart, Grinnell. Per mile \$6.00; Jasper 1.50, \$9.00; Poweshiek 6.50, \$39.00; total \$48.00.

Lynville & Searsboro Tel. No. 5, G. L. Stanley, Searsboro. Per mile \$8.00; Jasper 1.50, \$12.00; Poweshiek 4, \$32.00; total \$44.00.

Lynville Tel. Line No. 32, L. A. Brush, Grinnell. Per mile \$10.00; Jasper 5, total \$50.00.

Lyon & Sioux Tel. Line, Theodora Serck, Inwood. Per mile \$8.00; Lyon 1, \$24.00; Sioux 3, \$24.00; total \$48.00.

Mankey Rosendale & Story City Tel. Co., G. A. Heers, Story City. Per mile \$8.00; Boone 8.50, \$68.00; Story 5, \$40.00; total \$108.00.

Mackey Tel. Co., T. W. Everts, Glidden. Per mile \$12.00; Carroll 1.50, total \$42.00.

Mackburg & Lerimor Mutual Tel. Co., C. L. Denton, Afton. Per mile \$3.00; Madison 24.75, \$22.75; Union 5, \$71.25; total \$357.00.

Macy Tel. Co., Henry Saller, Ackley. Per mile \$8.00; Franklin 5, \$49.00; Hardin 5.50, \$44.00; total \$84.00.

Madison County Mutual Tel. Co., A. M. Scarlett, Mackburg. Per mile \$10.00; Madison 18.75, total \$187.50.

Madison Mutual Tel. Co., C. H. Lackore, Hayfield. Per mile \$10.00; Hancock 14, total \$140.00.

Madison Township Tel. Co., B. O. Bakken, Decorah. Per mile \$11.00; Winneshiek 40, total \$440.00.

Madison T. P. Mutual Tel. Line, Carl F. Stifel, Murray. Per mile \$7.50; Clarke 8.25, \$62.45; Union 2.50, \$18.75; total \$81.22.

Main Road Tel. Co., C. L. Piegors, Tripoli. Per mile \$10.00; Bremer 7.50, total \$75.00.

Malak Tel. Line, Grant Bollhoefer, Newton. Per mile \$8.25; Jasper 10, total \$82.50.

Malcolm Sheridan Madison Tel. Line, Wm. McClure, Malcolm. Per mile \$7.00; Poweshiek 10, total \$70.00.

Malcom Tel. Line No. 21, H. Wichman, Malcom. Per mile \$16.00; Poweshiek \$2.25, total \$36.00.

Malcom Tel. Line No. 48, W. W. Adams, Malcom. Per mile \$11.00; Poweshiek 6, total \$66.00.

Malcom Tel. Line No. 68, W. F. Douglass, Malcom. Per mile \$10.00; Poweshiek 6, total \$60.00.

Maloy Short Line Tel., Earl Ogle, Maloy. Per mile \$11.00; Ringgold 7, \$77.00; Taylor 1, \$11.00; total \$88.00.

Mantua Tel. Line, Wm. Sinclair, Albion. Per mile \$11.00; Monroe 1.50, total \$33.50.

Maple Grove & Harmony Tel. Line, Harry Block, Diagonal. Per mile \$8.00; Union 12.25, total \$95.00.

Maple Grove Rural Tel. Line, W. D. Peters, Wapella. Per mile \$10.00; Louisa 4.25, total \$42.50.

Maple Grove Tel. Co., Harlan Henderson, Olin. Per mile \$8.00; Cedar 8.25, \$68.00; Jones 7.5, \$6.00; total \$72.00.

Maple Grove Tel. Co., Everett Parkin, Beaman. Per mile \$10.00; Grundy 4, total \$48.00.

Maple Grove Tel. Co., J. W. Fitz, Iowa Falls. Per mile \$9.00; Franklin 6.25, \$56.25; Hardin 6.75, \$60.75; total \$117.00.

Maple Grove Tel. Line, John Irwin, Muscatine. Per mile \$10.00; Muscatine 4.12, total \$41.20.

Maple Grove Tel. Line, C. S. Harper, Muscatine. Per mile \$8.50; Muscatine 7, total \$59.50.

Maple Grove Tel. Line, Walter Minnich, Conrad. Per mile \$10.00; Grundy 1.50, \$15.00; Marshall 5.50, \$25.00; total \$70.00.

Maple Grove Tel. Line, W. F. Davison, Maquoketa. Per mile \$7.50; Jackson 3, total \$37.50.

Maple Grove Tel. Line, Leo Moser, Humeston. Per mile \$7.50; Wayne 3, total \$57.50.

Maple Grove Tel. Line No. 1, Scott Wylie, Maquoketa. Per mile \$7.00; Jackson 2, total \$14.00.

Maple Hill Tel. Co., J. C. Barnhart, West Branch. Per mile \$10.00; Cedar 7, total \$70.00.

Maple Leaf Line, Tom Land, Osceola. Per mile \$10.00; Clarke 1.75, total \$17.50.

Maple Leaf Mutual Tel. Co., Carl Barnard, Eldora. Per mile \$9.00; Hardin 6.50, total \$58.50.

Maple Leaf Rural Tel. Co., Vern Toll, Allison. Per mile \$10.00; Butler 4.75, total \$47.50.

Maple Leaf Tel., A. G. Stewart, Clarinda. Per mile \$12.00; Page 2, total \$29.00.

Maple Leaf Tel. Co., Archie Martin, Vinton. Per mile \$9.00; Benton 4.12, total \$46.00.

Maple Leaf Tel. Line, George M. Ringler, Alerton. Per mile \$7.25; Wayne 7, total \$50.75.

Maple Leaf Tel. Line, Andrew Knudson, Marshalltown. Marshall, total assessment \$11.00.

Maple Ridge Farmers Tel. Line, Frank Sturtz, Montour. Per mile \$9.00; Tama 5.50, total \$49.50.

Maple River Tel. Line, Andrew J. Tegels, Breda. Per mile 16.50; Carroll 11.50, total \$74.75.

Maple Road Tel. Line, L. S. Showalter, Hampton. Franklin, total assessment \$12.50.

Maple Valley Agricultural Tel. Ass'n, Tom Masters, Mapleton. Per mile \$8.00; Monona 26, total \$160.00.

Marcus B. H. Tel. Co., E. L. Doosia, Marcus. Per mile \$15.00; Cherokee 3, total \$45.00.

Marengo & Northwestern Tel. Co., Ray Shauli, Marengo. Per mile \$8.75; Iowa 8, total \$70.00.

Marion & Big Head Tel. Line, J. R. Starry, Marion. Per mile \$8.00; Linn 4.50, total \$36.00.

Marion, Concord & Crabapple Tel. Line, Roscoe Blinks, Marion. Linn, total assessment \$61.60.

Marion, Crabapple & Springville Tel. Line, Harry Hammond, Marion. Per mile \$9.00; Linn 15, total \$135.00.

Marion & Northern Tel. Co., Mark E. Scott, Marion. Per mile \$7.50; Linn 13, total \$112.50.

Marion & Prairie Chapel Tel. Line, Will Alexander, Marion. Per mile \$9.00; Linn 19, total \$171.00.

Marion Suburban Line, Wm. Umbdenstock, Marion. Per mile \$8.50; Linn 4.50, total \$38.25.

Marion Tel. Co., Clarence Kirksberg, Elgin. Per mile \$9.50; Clayton 25.25, \$239.88; Fayette 1.75, \$16.62; total \$256.50.

Marion Township Tel. Co., J. M. Thigart, Hampton. Per mile \$7.00; Franklin 7.50, total \$52.50.

Marshalltown & County Farm Tel. Line, W. H. Buchanan, Marshalltown. Per mile \$9.00; Marshall 7.50, total \$67.50.

Martelle Road Tel. Line, Harry L. Peet, Martelle. Per mile \$11.50; Jones \$3.25, total \$37.37.

TAXABLE VALUATION OF

Martinsburg Citizens' Mutual Tel. Line, W. H. Sylvester, Martinsburg. Per mile \$45.00; Keokuk 1.50, total \$47.50.

Martine Creek Tel. Line, H. F. Ives, Marion. Per mile \$9.00; Linn 9.50, total \$18.50.

Mason Tel. Line, L. W. Gibbon, Carlisle. Per mile \$8.00; Warren 8, total \$16.00.

Mason Township Tel. Line, Frank D. Steel, New Market. Per mile \$9.00; Taylor 8.50, total \$17.50.

Mauch Chunk Tel. Co., Orin W. Gay, Rose Hill. Per mile \$8.00; Mahaska 11, total \$19.00.

May City Rural Tel. Co., Henry Kruckenberg, Ocheyedan. Per mile \$11.00; Dickinson 5.50, \$60.50; O'Brien 10, \$110.00; Osceola 47.50, \$522.50; total \$693.00.

Mayne Rural Tel. Line, C. H. Kelling, Ledyard. Per mile \$8.50; Kosuth 18, total \$153.00.

Mayville Tel. Co., Charles Toomsen, Hampton, Franklin, total assessment \$50.00.

Meadow Township Tel. Co., Albert F. Lang, Remsen. Per mile \$9.50; Plymouth 8.50, \$80.75; Sioux 1, \$9.50; total \$90.25.

McBurney, Charles Line or No. 118 Line, Charles McBurney, Beacon. Mahaska, total assessment \$14.00.

McCausland Mutual Tel. Line, H. E. Jockheck, McCausland. Per mile \$14.00; Scott 2, total \$72.00.

McCausland Mutual Tel. Line No. 4, L. F. Helble, Princeton. Per mile \$8.00; Scott 12, total \$96.00.

McCausland Rural Tel. No. 6, Elmer Kiever, McCausland. Per mile \$9.50; Scott 18, total \$95.00.

McCulloch Tel. Co., George McCulloch, Humeston. Per mile \$10.00; Wayne 1.50, total \$115.00.

McGraw Tel. Line, D. A. Jennings, Beaconsfield. Per mile \$8.00; Ringgold 8, total \$44.00.

McGregor Tel. Line, D. A. McGregor, Charlesville. Per mile \$8.00; Butler 9.75, total \$78.00.

McMillan Tel. Line, Porrest J. Beaver, Harvey. Per mile \$12.00; Marion 4.25, total \$57.00.

Mead, George H. Tel. Line, Benjamin Ackerman, Allison. Per mile \$8.50; Butler 2.50, total \$21.25.

Meadow Rural Tel. Co., Asa J. Ford, Spencer. Per mile \$8.00; Clay 5, total \$72.00.

Medford Tel. Line, Z. T. Hutt, New Virginia. Per mile \$7.50; Warren 3.00, total \$62.25.

Medicineville Sewal Tel. Co. Line No. 1, Hartley Shriver, Powersville, Missouri. Per mile \$7.00; Wayne 5.50, total \$58.50.

Medicineville Sewal Tel. Co., No. 3, Loren Johnston, Sewal. Per mile \$13.00; Wayne 2.5, total \$45.50.

Medora & Liberty Center Tel. Co., Virgil Reynolds, Lacona. Per mile \$8.00; Warren 9.75, total \$78.00.

Medora Northwestern Mutual Tel. Line, W. G. Adams, New Virginia. Per mile \$8.00; Warren 7.50, total \$60.00.

Meicher Mutual Tel. Co., Lawrence Gass, Lacona. Per mile \$8.50; Marion 3, total \$63.00.

Melippe Tel. Line, Andrew Grimm, Fairport. Per mile \$7.50; Muscatine 11, total \$82.50.

Melrose & Great Eastern Tel. Line, J. N. Callen, Melrose. Per mile \$7.00; Monroe 6, total \$42.00.

Melrose Mutual Tel. Line, D. L. Barton, Eldora. Per mile \$7.00; Grundy 16, total \$70.00.

Melrose & Southern Tel. Line, Paris Kirkendall, Melrose. Per mile \$8.00; Appanosee 7.5, \$6.00; Monroe 5.25, \$42.00; total \$48.00.

Melrose & Tickridge Short Line, M. D. Conway, Melrose. Per mile \$7.50; Monroe 4.50, total \$48.75.

Melrose & Tyrone Tel. Co., J. S. Judge, Melrose. Per mile \$8.00; Monroe 8, total \$64.00.

Merchants Mutual Tel. Line, M. E. Day, Whitten. Per mile \$29.00; Hardin 1.50, total \$44.50.

Meredith, David Line, David Meredith, Searsboro. Per mile \$8.00; Jasper 1.25, \$10.00; Poweshiek 3.75, \$30.00; total \$40.00.

Metallic Tel. Line, John F. May, Chariton. Per mile \$9.00; Lucas 2.50, total \$22.50.

Meyer Line, John Rosemer, Breda. Per mile \$9.50; Carroll 4, total \$33.00.

TELEPHONE AND TELEGRAPH PROPERTY

Meyer Line No. 92, G. H. Meyer, Whittimore. Per mile \$11.00; Kosuth 3, total \$33.00.

Meyers Brothers Rural Tel. Line, O. E. Wagoner, Grundy Center. Per mile \$19.50; Grundy 2, total \$21.50.

Middle Branch Tel. Co., Mrs. J. H. Woodring, Norwalk. Per mile \$19.00; Warren 5.75, total \$67.00.

Middle Division North China Mutual Tel. Co., Henry Miller, Lanesboro. Per mile \$10.00; Carroll 3.50, total \$35.00.

Middle English Tel. Co., Lloyd Rickford, North English. Per mile \$15.50; Iowa 1.12, total \$16.62.

Middlefield Center Tel. Line, Hugh Fernald, Winthrop. Per mile \$10.00; Buchanan 5, total \$50.00.

Middle River Mutual Tel. Line, Nels Hansen, Winterset. Per mile \$8.00; Madison 3.50, total \$76.00.

Middle Road Tel. Co., Warren G. Maxwell, Davenport. Per mile \$13.00; Scott 1.50, total \$19.50.

Middle Valley Mutual Tel. Co. (South), Charles Ritchie, Carbon. Per mile \$7.50; Adams 7.75, total \$58.12.

Midland Tel. Co., N. V. Olson, Clarinda. Per mile \$8.00; Page 12.75, total \$102.00.

Midland Tel. Co., E. S. Heath, Monmouth. Per mile \$8.00; Jackson 1.20, \$9.60; Jones 4, \$32.00; total \$41.60.

Midland Tel. Co., Arthur Perman, Adrian, Minn. Per mile \$7.00; Lyon 9, total \$63.00.

Midland Tel. Line, H. A. W. Koch, Central City. Per mile \$5.50; Linn 8, total \$68.00.

Midway Tel. Co., G. E. Crow, Martensdale. Per mile \$3.00; Warren 4.50, total \$40.50.

Midway Tel. Co., J. E. Goldsberry, Graver. Per mile \$10.00; Emmet 8.50, total \$55.00.

Midway Tel. Co., H. A. Klingebiel, Hinton. Per mile \$5.00; Plymouth 7.50, total \$60.00.

Midway Tel. Co., No. 9, Walter Teaters, Russell. Per mile \$10.00; Lucas 2.34, total \$23.40.

Midway Tel. Line, S. N. Walker, Wapello. Per mile \$9.00; Louisa 7, total \$63.00.

Midwest Tel. Co., Sam Heller, Abilene, Kansas. Per mile \$10.00; Taylor 25.50, total \$355.00.

Miles & Bryant Tel. Co., Amos B. Cook, Miles. Per mile \$13.00; Clinton 9.50, \$123.50; Jackson 1, \$12.00; total \$136.50.

Miles & Scheerer Tel. Line, Fred Sodemann, Jr., Miles. Per mile \$10.00; Clinton 2.25, \$25.50; Jackson 4.25, \$42.50; total \$78.00.

Millford Township Tel. Co., Frank Allen, Nevada. Per mile \$10.00; Story 2, total \$30.00.

Mill Moscow Wilton Tel. Line, Norton Lake, Moscow. Per mile \$8.00; Muscatine 8, total \$64.00.

Miller Ridge Mutual Tel. Line, D. C. Carlton, Alta. Per mile \$8.00; Monroe 7.50, total \$60.00.

Millersburg & Genoa Bluff Tel. Co., W. B. Kruse, Williamsburg. Per mile \$9.00; Iowa 9, total \$81.00.

Millersburg & Parnell Mutual Tel. Co., Hugh B. Thomas, Williamsburg. Per mile \$8.50; Iowa 23.25, total \$197.62.

Millersburg Short Line, L. A. Berry, North English. Per mile \$11.00; Iowa 2, total \$22.00.

Miller Tel. Co., W. L. Parry, Alta. Per mile \$7.50; Monroe 8, total \$60.00.

Miller Tel. Co., Inc., P. H. Schneider, Green Island. Per mile \$4.50; Jackson 14.75, total \$66.37.

Millerton & Meyers Tel. Line, Harry E. Cutler, Millerton. Per mile \$7.50; Wayne 9, total \$67.50.

Mill Road Tel. Line, Fred J. Paulus, Hampton, Franklin, total assessment \$15.00.

Milo Tel. Line, Virgil G. Rogers, West Chester. Per mile \$5.50; Washington 4.25, total \$23.37.

Milo & Sandyville Tel. Co., Carl Kading, Milo. Per mile \$10.00; Warren 19.75, total \$197.50.

Mineral Branch Tel. Line, Clifford Irons, Montour. Per mile \$8.50; Tama 7, total \$59.50.

Mineral Point Farmers Tel. Co., F. J. Schroeder, North Buena Vista. Per mile \$10.75; Clayton 12, \$129.00; Dubuque 27, \$290.25; total \$419.25.

Mineral Point Mutual Tel. Co., Alfred Gast, Steamboat Rock. Per mile \$10.00; Hardin 6, total \$60.00.

Mineral Spring Tel. Line, Jesse B. Richards, Garwin. Per mile \$7.00; Tama 6.25, total \$43.75.

Missing Link Line, Louis Novak, Amana. Per mile \$8.50; Benton 2.25, \$19.12; Iowa 4.25, \$36.13; total \$55.25.

Mississippi River Tel. Line, H. C. Fitchner, Fairport. Per mile \$4.50; Muscatine 10, total \$45.00.

Mittman Private Tel. Line, Andrew Mittman, Muscatine. Muscatine, total assessment \$12.00.

M. M. Tel. Line, Martin I. Berger, Carroll. Per mile \$11.50; Carroll 6, total \$69.00.

Mohawk Tel. Co., Lewis Trabert, Lockridge. Per mile \$8.00; Jefferson 12.50, total \$100.00.

Mohr & Schulte Tel. Line, Elmer Mohr, Breda. Per mile \$12.00; Carroll 1, \$12.00; Sac 5, \$60.00; total \$72.00.

Monarch No. 1 Tel. Co., J. A. Hohbach, Marcus. Per mile \$7.00; Cherokee 8.25, \$57.75; Plymouth .25, \$1.75; total \$59.50.

Monette Mutual Tel. Co., John Thurman, Lorimor. Per mile \$8.00; Union 15, total \$120.00.

Monroe Mutual Tel. Line, W. B. Green, Lorimor. Per mile \$5.75; Madison 7.75, \$44.56; Union 2.25, \$12.94; total \$57.50.

Monteith & Dale Mutual Tel. Co., F. H. Courtney, Stuart. Per mile \$7.50; Guthrie 11, total \$82.50.

Monteith & Menlo Farmers Mutual Tel. Co., F. O. Stringer, Guthrie Center. Per mile \$10.00; Guthrie 8, total \$80.00.

Monteith Mutual Line No. 7, W. L. Reed, Monteith. Guthrie, total assessment \$25.00.

Monteith Western Mutual Tel. Co., G. M. Griffin, Guthrie Center. Per mile \$10.00; Guthrie 4.50, total \$45.00.

Monterey Tel., S. M. Johnson, West Grove. Per mile \$8.50; Davis 6.50, total \$55.25.

Monticello Tel. Line, Charles E. Brandt, Toledo. Per mile \$9.00; Tama 2.45, total \$22.05.

Montpelier & Blue Grass Tel. Line, E. C. Watts, Montpelier. Per mile \$8.00; Muscatine 12.75, \$102.00; Scott 1.25, \$10.00; total \$112.00.

Montpelier Independent Tel. Line, Albert Kemper, Montpelier. Per mile \$7.00; Muscatine 8, total \$56.00.

Moon Branch Line, Albert Ratliff, Lorimor. Per mile \$6.00; Madison 6, total \$36.00.

Moon Creek Mutual Tel. Co., Harry Litzenberg, New Sharon. Per mile \$7.00; Mahaska 8, total \$56.00.

Moorhead-Bowling Tel. Co., Walter Morehead, Maquoketa. Jackson, total assessment \$10.00.

Morgan Township Farmers Mutual Tel. Co., George Worden, Dows. Per mile \$12.00; Franklin 22.50, total \$270.00.

Morley Short Line No. 1, J. E. Farnham, Anamosa. Per mile \$9.00; Jones 5.50, total \$49.50.

Morning Glory Tel. Co., Wm. Smith, Boone. Per mile \$7.50; Boone 10, total \$75.00.

Morningside Farmers Tel. Line, C. A. Johnson, Sioux City. Per mile \$12.00; Woodbury 3, total \$36.00.

Morning Star Mutual Tel. Line No. 10—West, O. G. Brown, New Market. Per mile \$9.50; Taylor 7.50, total \$71.25.

Morning Star Tel. Line, John Eneggar, Chelsea. Per mile \$9.00; Tama 9, total \$81.00.

"M" or No. 18 Tel. Line, S. H. Meyer, Steamboat Rock. Per mile \$8.50; Grundy 10.50, total \$89.25.

Morrisburg & Linden Tel. Line, Boyd Marlenee, Stuart. Per mile \$8.50; Dallas 1, \$8.50; Guthrie 8, \$68.00; total \$76.50.

Morseman Valley Tel. Line (North), J. L. Fishell, Braddyville. Per mile \$8.00; Page 8, total \$72.00.

Mosher Mutual Tel. Co., E. M. Smith, Stuart. Per mile \$3.50; Adair 29, \$101.50; Dallas 1, \$3.50; total \$105.00.

Mossman Grant Tel. Line, R. G. Gridley, Elliott. Per mile \$9.50; Montgomery 8, total \$76.00.

Motor Tel. Co., I. B. Farley, Pleasantville. Per mile \$10.00; Marion .25, \$2.50; Warren 9, \$90.00; total \$92.50.

Nott, D. W. Private Line, D. W. Mott, Hampton. Per mile \$6.00; Franklin 6.50, total \$39.00.

Mountain Tel. Line, Olaf Westerberg, Forest City. Per mile \$8.00; Hancock 1.80, \$14.40; Winnebago 4.70, \$37.60; total \$52.00.

Mt. Ayr Caledonia Farmers Mutual Tel. Co., A. L. Stephens, Kellerton. Per mile \$9.00; Ringgold 6, total \$54.00.

Mt. Ayr & Liberty Township Tel. Co., I. B. Holman, Mt. Ayr. Per mile \$7.00; Ringgold 7, total \$49.00.

Mt. Ayr North Tel. Line, John Buck, Mt. Ayr. Per mile \$9.00; Ringgold 11, total \$99.00.

Mt. Ayr Short Line No. 5, M. D. Watts, Mt. Ayr. Per mile \$8.00; Ringgold 6, total \$48.00.

Mt. Ayr Short Line No. 27, T. E. Campbell, Mt. Ayr. Per mile \$11.00; Ringgold 3.50, total \$38.50.

Mt. Grove Rural Tel. Line, J. O. Holtz, Muscatine. Per mile \$6.60; Muscatine 15, total \$99.00.

Mt. Hope Independent Line, J. H. Browning, Wapello. Per mile \$7.00; Louisa 5, total \$35.00.

Mt. Vernon, Linn Grove Mutual Tel., Loyd E. Neal, Mt. Vernon. Per mile \$9.00; Linn 7, total \$63.00.

Mt. Vernon Mutual Tel. Line, H. W. Holmes, Knoxville. Per mile \$6.50; Marion 8.75, total \$56.87.

Mt. Vernon Tel. Co., C. O. Miller, Clear Lake. Per mile \$7.50; Cerro Gordo 24, total \$180.00.

Mt. Zion Mutual Tel. Co., Fred Proctor, Blakesburg. Per mile \$8.00; Wapello 8.25, total \$66.00.

Meville & Klondike Tel., Clayton Jones, Moville. Per mile \$8.00; Woodbury 4, total \$32.00.

"M" Rural Tel. Line, Roy Victor, Lacey. Per mile \$8.00; Mahaska 6, total \$48.00.

M. T. Tel. Line, Henry Vonnahme, Carroll. Per mile \$9.00; Carroll 9.50, total \$85.50.

Mundorf & Parker Tel. Line, O. S. Mundorf, Griswold. Per mile \$6.00; Cass 50, \$30.00; Pottawattamie 7.50, \$45.00; total \$48.00.

Munterville Tel. Line, Edwin Anderson, Blakesburg. Per mile \$6.00; Monroe 2, \$12.00; Wapello 1, \$6.00; total \$18.00.

Murray & Green Valley Metallic Tel. Co., C. W. Dick, Murray. Per mile \$9.00; Clarke 5.50, total \$49.50.

Murray & Hopeville Tel. Line, J. E. Ogden, Murray. Per mile \$8.00; Clarke 9, total \$72.00.

Murray & Lorimor Tel. Co., M. E. Wilkins, Murray. Per mile \$8.00; Clarke 6.50, \$52.00; Union 9.50, \$76.00; total \$128.00.

Murray & Osceola Mutual Tel. Co., Ernest Price, Osceola. Per mile \$8.00; Clarke 8.50, total \$68.00.

Murray Short Line, John Hoffman, Murray. Per mile \$9.00; Clarke 4, total \$36.00.

Murray & Thayer Tel. Co., R. M. Parker, Murray. Per mile \$9.00; Clarke 4, \$36.00; Union 1, \$90.00; total \$45.00.

Muscatine & Cedar Counties Tel. Co., L. C. Lupton, Atalissa. Per mile \$13.00; Muscatine 2.75, total \$35.75.

Muscatine Central Mutual Tel. Line, Joseph Bibbs, Muscatine. Per mile \$8.00; Muscatine 4, total \$32.00.

Muscatine North Prairie Tel. Co., John P. Hetzlen, Moscow. Per mile \$10.00; Muscatine 15, total \$150.00.

Muscatine & Wilton Rural Tel. Line, Gale McClean, Wilton Junction. Per mile \$10.00; Muscatine 10, total \$100.00.

Mutual Co-Operative Tel. Co., Emil Lindstrom, Marathon. Per mile \$8.75; Buena Vista 11, \$96.25; Pocahontas 3.50, \$30.63; total \$126.88.

Mutual Line No. 19, F. P. Benedict, South English. Keokuk, total assessment \$5.00.

Mutual Line No. 48, L. Ryan, Taintor. Per mile \$9.00; Mahaska 3.75, total \$32.75.

Mutual Tel. Line No. 6, C. E. Barton, Lynnvile. Per mile \$9.00; Jasper 5, total \$45.00.

Mutual Tel. Line No. 7, J. F. Lewis, Glenwood. Per mile \$10.00; Mills 9.50, total \$35.00.

Myatt Tel. Co., Howard Myatt, Maquoketa. Per mile \$9.00; Jackson 4, total \$36.00.

Myers, O. P. Tel. Line, O. P. Myers, Guthrie Center. Per mile \$10.00; Guthrie 11.75, total \$117.50.

Mystic Tel. Line, H. L. Morris, New Virginia. Per mile \$8.00; Lucas 1, \$8.00; Warren 10, \$80.00; total \$88.00.

Napier Tel. Line, C. C. Little, Ames. Per mile \$11.00; Boone 13, \$143.00; Story 4, \$44.00; total \$187.00.

Nashville Tel. Co., R. A. Werden, Maquoketa. Per mile \$14.00; Jackson 15, total \$210.00.

Naylor Tel. Line, J. F. Naylor, Brandon. Per mile \$16.00; Benton 53, \$10.08; Buchanan 1, \$16.00; total \$26.08.

Neighbor Tel. Line, James Hosek, Clutier. Per mile \$8.25; Tama 8.75, total \$7.18.

Nell Grove Tel. Co., Carl Nygren, Moingona. Per mile \$13.50; Boone 2.50, total \$33.75.

Nelson Creek Tel. Line, Henry Cornelius, Canton, S. D. Per mile \$8.00; Lyon 4, total \$32.00.

Nelson Tel. Line, A. C. Nelson, Titonka. Per mile \$9.00; Kossuth 1.50, total \$13.50.

New Albin & Irish Hollow Tel. Line, John Rouster, Jr., New Albin. Per mile \$3.50; Allamakee 8, total \$68.00.

Newburg & Grinnell Tel. Co., C. J. Newcomer, Newburg. Per mile \$11.00; Jasper 7.25, \$79.75; Poweshiek 4.25, \$46.75; total \$126.50.

Newburg Short Line Tel., C. M. Ryan, Newburg. Per mile \$11.00; Jasper 1.50, \$16.50; Poweshiek 4, \$44.00; total \$60.50.

Newburn & Oakley Tel. Line, Wm. Steinback, Oakley. Per mile \$8.00; Lucas 7.75, total \$62.00.

New Era Tel. Line, Fred Schellhorn, Fairport. Per mile \$10.00; Muscatine 4.50, total \$45.00.

New Homer Center Tel. Line, C. C. Clayton, Rowley. Per mile \$9.00; Buchanan 3.50, total \$31.50.

New Line No. 5, George W. Stringer, Guthrie Center. Per mile \$10.50; Guthrie 3.50, total \$36.75.

New Market Tel. Line No. 11, T. J. Snodgrass, New Market. Per mile \$9.25; Page 6, \$55.50; Taylor 2, \$18.50; total \$74.00.

Newport Rural Tel. Line, Charles Hamilton, Wapello. Per mile \$9.00; Louisa 4, total \$36.00.

New Sharon Line No. 3, Jesse G. McDonough, Lacey. Per mile \$8.00; Mahaska 5, total \$40.00.

New Sharon Rural Line No. 4, W. D. Beckman, Lacey. Per mile \$6.00; Mahaska 5, total \$30.00.

Newton Tel. Co., Oscar Solomonsqn, Leland. Per mile \$9.00; Winnebago 13.50, total \$121.50.

New Utica Ridge Tel. Line, Emil Borm, Davenport. Per mile \$8.00; Scott 11, total \$88.00.

Nichols, Hooley & Nicola Line, T. B. Nichols, Nichols. Per mile \$9.25; Muscatine 1.75, total \$16.18.

Nip & Tuck Strub Tel. Line, J. E. Miles, Corydon. Per mile \$42.00; Wayne 48, total \$26.96.

Nira-Wellman Mutual Tel. Co., S. J. Miller, Wellman. Per mile \$9.00; Washington 6, total \$54.00.

Noble Center Mutual Tel. Line, G. T. Kuester, Griswold. Per mile \$11.00; Cass 4.40, \$48.40; Montgomery 1, \$11.00; total \$59.40.

Nodaway Center Tel. Co. No. 5, O. W. Starr, Nodaway. Per mile \$8.00; Adams 4.27, total \$34.26.

Nodaway Independent Tel. Co. No. 8, Fred Orme, Nodaway. Per mile \$9.75; Adams 5, total \$48.75.

Nodaway Mutual Line No. 7, J. E. Strain, Nodaway. Per mile \$8.00; Adams 2.50, \$20.00; Taylor 1.50, \$36.00; total \$56.00.

Nodaway Mutual Tel. Co. No. 4, M. Dorsett, Nodaway. Per mile \$8.50; Adams 16, total \$85.00.

Nodaway Valley Tel. Co. No. 17, J. T. Anderson, Clarinda. Per mile \$9.00; Page 7.50, total \$67.50.

Norcross Mortons Mill Line No. 51, A. Wahlund, Grant. Per mile \$9.00; Montgomery 5, total \$45.00.

Norcross Tel. Co., C. H. Waters, Postville. Per mile \$12.00; Allamakee 18, \$216.00; Winneshiek 136, \$1,632.00; total \$1,848.00.

North Andrew Tel. Line No. 7 & 9, J. M. Gleason, Maquoketa. Per mile \$8.00; Jackson 13, total \$96.00.

North Anita Corn Belt Tel. Line, Fred Wohleber, Anita. Per mile \$8.00; Audubon 7, \$56.00; Cass 3.25, \$26.00; total \$82.00.

North Belmont Tel. Co., Fred Feight, Jr., Milo. Per mile \$9.00; Warren 10.25, total \$92.25.

North Branch Tel. Co., R. N. Shoemith, Adair. Per mile \$9.50; Audubon 4, \$38.00; Guthrie 52, \$494.00; total \$532.00.

North Calmar Tel. Co., P. Molden, Decorah. Per mile \$10.00; Winneshiek 17, total \$170.00.

North Carrollton Tel. Line, Jessie Davis, Glidden. Per mile \$7.00; Carroll 9.75, total \$68.25.

North Cedar Tel. Co. No. 1, J. A. Smalley, Mt. Auburn. Per mile \$7.00; Benton 5.50, \$38.50; Black Hawk 50, \$3.50; total \$42.00.

North Cedar Tel. Co. No. 5, Ivan J. Davis, Mt. Auburn. Per mile \$11.85; Benton 4.30, \$50.95; Black Hawk 20, \$2.37; total \$53.32.

North Chequest Line, Rueben I. Austin, Keosauqua. Per mile \$5.00; Van Buren 7.50, total \$37.50.

North Cono & Rowley Tel. Line, Will Sloan, Rowley. Per mile \$8.50; Buchanan 9.50, total \$80.75.

North Cresco Tel. Co. Line F. W. H. King, Algona. Per mile \$9.00; Kossuth 8.25, total \$74.25.

North Crystal Tel. Co., R. B. McGowan, Gladbrook. Per mile \$8.00; Tama 7.50, total \$60.00.

North Division-Chariton & Cambria Tel. Co., Ben H. Goering, Chariton. Per mile \$6.00; Lucas 11, total \$66.00.

North Division-North Coon Mutual Tel. Co., W. E. Hested, Lanesboro. Per mile \$8.50; Calhoun 4, \$34.00; Carroll 4, \$34.00; total \$68.00.

North Dodge Tel. Co., J. C. Mott, Stanhope. Per mile \$9.00; Boone 10.50, total \$94.50.

Northeast Clay Tel. Line, Herman Bein, Beaman. Per mile \$7.50; Grundy 8, total \$60.00.

Northeastern Anti-Bell Tel., Chris Neilson, Durant. Per mile \$11.00; Cedar 50, \$5.00; Scott 6.50, \$71.50; total \$77.00.

Northeastern Mutual Telephone Line, Guy Kinsman, Churdan. Per mile \$10.00; Calhoun 4.50, \$45.00; Greene 6.50, \$65.00; total \$110.00.

Northeastern Tel. Co., O. W. Reitzel, Osceola. Per mile \$9.00; Clarke 10, total \$90.00.

Northeastern Tel. Line of Norway, Wm. Cleghorn, Norway. Per mile \$9.00; Benton 9, total \$81.00.

Northeastern Tel. Line of Oakley, E. W. Conner, Oakley. Per mile \$8.00; Lucas 7.50, total \$60.00.

North Eastern Winneshiek Tel. Line, Peter N. Wermes, Spring Grove, Minn. Per mile \$6.00; Winneshiek 12, total \$72.00.

North East Farmers Tel. No. 15, John W. Horak, Ely. Linn, total assessment \$22.50.

North East Grinnell & Malcolm Tel. Line, Guy Mintie, Grinnell. Per mile \$10.00; Poweshiek 6, total \$60.00.

Northeast Mutual Tel. Line, George P. Backes, Luzerne. Per mile \$7.00; Benton 8.50, total \$59.50.

Northeast Tel. Co., Ed Heuer, Greene. Per mile \$12.00; Butler 16.75, total \$201.00.

Northeast Tel. Line, S. G. Swenson, Inwood. Per mile \$8.25; Lyon 10, total \$82.50.

Northeast Washington Township Line, Chester Thompson, Bridgewater. Per mile \$17.50; Adams 2, total \$35.00.

North Eden Tel. Line, David Olson, Keister, Minn. Per mile \$10.00; Winnebago 2.50, total \$35.00.

North Ellington Tel. Co., J. M. Swanson, Forest City. Per mile \$8.50; Hancock 14.50, \$123.25; Winnebago 3, \$25.50; total \$148.75.

North English & Armah Mutual Tel. No. 1, H. A. Himler, North English. Per mile \$8.00; Iowa 7, total \$56.00.

North English Big Four Tel. Line, Floyd King, South English. Per mile \$8.50; Iowa 50, \$4.25; Keokuk 6.25, \$53.13; total \$57.33.

North English Big 6 Tel. Line, Howard Johnson, North English. Per mile \$11.00; Keokuk 3, total \$33.00.

Northern Mutual Farmers Tel. Line, Roy S. Denny, Bloomfield. Per mile \$13.00; Davis 4.50, total \$58.50.

Northern Tel. Line, Frank McMains, Bloomfield. Davis, total assessment \$25.00.

Northern Vienna Tel. Co., Floyd Handorf, Beaman. Per mile \$10.00; Grundy \$1.50, \$15.00; Marshall 6.50, \$65.00; total \$80.00.

North 15 Mile Grove Tel. Line, Charlie Brockway, Grundy Center. Per mile \$8.50; Grundy 2.50, \$29.75; Tama 5.50, \$46.75; total \$76.50.

North Foreston Tel. Co., Albert Kleibner, Lime Springs. Per mile \$10.00; Howard 7.50, total \$75.00.

North Fork Line No. 18, John Helde, Fulton. Per mile \$9.00; Jackson 6, total \$54.00.

North Fork River Line Tel. Co., Glenn Rockwell, Fulton. Per mile \$9.00; Jackson 5.50, total \$45.50.

North Fremont Tel. Co., Charles H. Jenks, Lamont. Per mile \$9.25; Buchanan 19, total \$92.50.

North Garfield Tel. Co., Roy Baxter, Lytton. Per mile \$9.75; Calhoun 7, total \$68.25.

North German Tel. Co., Wm. Focke, Fonda. Per mile \$9.00; Calhoun 9, \$81.00; Sac 12, \$108.00; total \$189.00.

North Hickory Grove Tel. Line, R. Madill, Newberg. Per mile \$8.00; Jasper 7.30, total \$58.40.

North Jasper Tel. Line, John Malen, Glidden. Per mile \$8.00; Carroll 11.50, \$92.00; Greene 1, \$8.00; total \$100.00.

North Kellogg Mutual Tel. Co., Carl Lenz, Kellogg. Per mile \$7.00; Jasper 11.50, total \$80.50.

North Lebanon Divide Tel. Line, George H. Zachan, Douds. Per mile \$4.00; Van Buren 7.50, total \$30.00.

North Lebanon Tel. Co., Wm. C. Peacock, Keosauqua. Per mile \$7.50; Van Buren 5, total \$37.50.

North Liberty Mutual Tel. Line, J. E. Brehner, Liberty Center. Per mile \$10.00; Warren 5.50, total \$55.00.

North Liberty Tel. Co., Foster Maxson, West Branch. Per mile \$9.00; Cedar 5.87, total \$52.87.

North Lincoln Tel. Co., L. W. Reichardt, Indianola. Per mile \$8.00; Warren 6.25, total \$50.00.

North Line Tel. Co., Frank Smith, Cantril. Per mile \$10.50; Van Buren 18.75, total \$196.87.

North Linn & Springfield Rural Tel. Guy S. Perkins, Springfield. Per mile \$11.00; Linn 12.50, total \$137.50.

North Lockridge Tel. Line No. 1, Howard Hartman, Fairfield. Per mile \$9.00; Jefferson 7, total \$63.00.

North Lockridge Tel. Line No. 2, Charles H. Rubey, Fairfield. Per mile \$9.50; Jefferson 6.50, total \$61.75.

North Lynn Township Tel. Co., Richard Monk, Sheldon. Per mile \$8.00; Sioux 11, total \$88.00.

North Madison Tel. Line, George Weane, Forest City. Per mile \$10.00; Hancock 9, \$90.00; Winnebago 1, \$10.00; total \$100.00.

North Military Road Tel. Co., Ray Frederick, Lisbon. Per mile \$8.50; Linn 5, total \$42.50.

North Orleans Farmers Tel. Co., Henry McBride, Cresco. Per mile \$8.00; Howard 1.20, \$9.60; Winnesiek 13, \$104.00; total \$113.60.

North Osage Tel. Co., O. C. Davis, Toledo. Per mile \$6.00; Tama 7.50, total \$45.00.

North Plainview Tel. Co., M. D. McCoy, Iowa Falls. Per mile \$14.00; Hardin 5.50, total \$77.00.

North Platte Farmers Mutual Tel. Co., Sherman T. Clough, Kent. Per mile \$8.50; Union 8, total \$68.00.

North Pleasant Run Rural Tel. Co., W. B. Ebersole, Toledo. Per mile \$6.50; Tama 7, total \$45.50.

North Pleasantville Tel. Line, Ward Dyer, Pleasantville. Per mile \$12.00; Marion 1.75, total \$21.00.

North Prairie No. 2 Tel. Co., Eph. Fenstermaker, West Liberty. Per mile \$13.00; Cedar 2, \$26.00; Muscatine 1, \$13.00; total \$52.00.

North Prairie Tel. Co. No. 1, H. L. Schooley, West Liberty. Per mile \$17.00; Cedar 1, \$17.00; Muscatine 1.25, \$21.25; total \$38.25.

North Prairie Tel. Line, J. W. Burchett, Milton. Per mile \$11.50; Van Buren 5, total \$57.50.

North Prairie Tel. Line, Otto Schagt, Lyons. Per mile \$7.50; Clinton 12, total \$90.00.

North Richland Tel. Co., Chester Kiser, Pella. Per mile \$8.00; Mahaska 8, total \$64.00.

North Riverside Tel. Co., O. N. Olson, Forest City. Per mile \$7.50; Hancock 16, total \$120.00.

North River Tel. Line, Ernest F. Keeney, Carlisle. Per mile \$9.70; Warren 5.80, total \$52.35.

North St. Charles Patterson Farmers Tel. Line, C. F. Ragan, St. Charles. Per mile \$16.00; Madison 5, total \$50.00.

North St. Clair Line, Henry F. Estcheidt, Watkins. Per mile \$7.00; Benton 12, total \$84.00.

North Short Line No. 12, John A. Otto, Wapello. Per mile \$8.00; Louisa 5, total \$40.00.

North Side Tel. Line, Thomas J. Kinley, Coggon. Per mile \$8.50; Linn 7.60, total \$64.60.

North Side Tel. Line, G. H. Cotter, Oxford. Per mile \$12.00; Johnson 3.50, total \$42.00.

North Star Consolidated Tel., Carl Le Fever, Muscatine. Per mile \$13.00; Muscatine 11, total \$143.00.

North Star Farmers Mutual Tel. Line, Clark Watson, Aurora. Per mile \$10.50; Buchanan 1.25, \$13.13; Fayette 2.75, \$28.87; total \$42.00.

North Star Mutual Tel. Line, E. H. Major, Blakesburg. Per mile \$9.50; Wapello 3.25, total \$30.88.

North Star Mutual Tel. Line, Arthur Williams, Shambaugh. Per mile \$11.00; Taylor 9, total \$99.00.

North Star Tel. Co., Floyd Whitmore, Toledo. Per mile \$7.00; Tama 11, total \$77.00.

North Star Tel. Line, Dan McGee, Cresco. Per mile \$10.25; Howard 10, total \$102.50.

North Star Tel. Line, Lawrence Nienkirk, Walker. Per mile \$9.00; Buchanan 5, \$45.00; Linn 50, \$4.50; total \$49.50.

North Sugar Creek Line, Grant E. Yetley, Gladbrook. Per mile \$8.00; Marshall 2, \$16.00; Tama 4, \$32.00; total \$48.00.

North Summit Rural Tel. Co., George L. Hofstad, Spencer. Per mile \$9.00; Clay 29, \$261.00; Dickinson 50, \$4.50; total \$265.50.

North Tel. Co., B. S. Roberts, Barnes City. Per mile \$14.00; Poweshiek 2.25, total \$31.50.

North Toledo Tel. Co., Lester Emerson, Toledo. Tama, total assessment \$10.00.

North Valley Tel. Line, Louis Nepple, Glidden. Per mile \$8.00; Carroll 9, total \$72.00.

North Viking Tel. Line, P. S. Langsev, Bricelyn, Minn. Winnebago, total assessment \$10.00.

(North) Wagner Tel. Co., H. C. Brownson, Farmersburg. Per mile \$9.00; Clayton 17, total \$153.00.

North Wall Lake Tel. Line, Fred Lange, Lake View. Per mile \$9.00; Sac 7.50, total \$67.50.

North Washington Mutual Tel. Co., J. B. Quinn, Mt. Etna. Per mile \$8.00; Adams 1.50, total \$36.00.

Northwestern Farmers Mutual Tel. Co., George Puhmann, Paullina. Per mile \$2.00; O'Brien 5.34, total \$42.72.

North Western Mutual Tel. Line, David Nelson, Albert City. Per mile \$9.50; Buena Vista 10, total \$95.00.

Northwestern Mutual Tel. Line, Fred Wurr, Carroll. Per mile \$8.50; Carroll 9.50, total \$80.75.

Northwestern Mutual Tel. Line, C. L. Erhardt, Milton. Per mile \$9.50; Davis 7, total \$66.50.

Northwestern Tel. Co., John Westercamp, Montezuma. Per mile \$7.00; Mahaska 1, \$7.00; Poweshiek 3.50, \$24.50; total \$31.50.

Northwestern Tel. Co., M. J. Smith, Rowley. Per mile \$9.00; Buchanan 5, total \$45.00.

Northwestern Tel. Co., C. C. Duncan, Chariton. Per mile \$12.00; Lucas 4, total \$48.00.

Northwestern Tel. Co., Earl A. Becker, Atlantic. Per mile \$15.00; Cass 2.25, total \$33.75.

North Western Tel. Co., J. E. Downing, Drakesville. Per mile \$9.50; Davis 9, total \$85.50.

Northwestern Tel. Co., Bert Matter, Marshalltown. Per mile \$10.00; Marshall 2, total \$20.00.

Northwestern Tel. Co. of Homer Township, J. H. Anders, Dysart. Per mile \$10.00; Benton 14, total \$140.00.

Northwestern Tel. Co., John Sipek, Elberon. Per mile \$8.50; Tama 7.75, total \$65.88.

Northwestern Tel. Co. Nos. 9 & 21, H. H. Sample, Laurens. Per mile \$8.50; Palo Alto 6, \$51.00; Pocahontas 5, \$42.50; total \$93.50.

Northwestern Tel. Line, G. D. Wilhousen, Titonka. Per mile \$9.00; Kossuth 18.75, total \$168.75.

Northwestern Tel. Line, C. H. Hartz, Durant. Per mile \$9.00; Cedar 2, total \$18.00.

North West Farmers Mutual Tel. Co., G. S. Churchill, Keswick. Per mile \$8.00; Keokuk 5, total \$40.00.

North West Line, Louis H. Scheetz, Belle Plaine. Per mile \$10.00; Benton 4, total \$40.00.

North West Plum Creek Line No. 22, Walter H. Klamp, Algona. Per mile \$7.00; Kossuth 5.33, total \$37.31.

Northwest Union Mutual Tel. Co., Oscar Lepley, Union. Per mile \$11.00; Hardin 2.50, total \$27.50.

North Wyocandah Tel. Co., Carl Stooksberry, Pulaski. Per mile \$10.00; Davis 4.50, total \$45.00.

North Yetter Mutual Tel. Line, A. H. Riemann, Yetter. Per mile \$9.50; Calhoun 5, \$47.50; Sac 5, \$47.50; total \$95.00.

Nortons Corner Tel. Line, R. M. Dailey, Shell Rock. Per mile \$12.80; Butler 3.50, total \$44.80.

Norwalk Consolidated Tel. Co., E. W. Baldwin, Norwalk. Per mile \$9.00; Warren 17, total \$153.00.

Norwalk Farmers Mutual Tel. Co., E. B. Springer, Norwalk. Per mile \$11.00; Warren 2.25, total \$24.75.

Norwalk Short Line, F. L. Gates, Norwalk. Per mile \$14.50; Warren 2, total \$43.50.

Norway & Eagle Grove Rural Tel. Co., L. G. Larson, Eagle Grove. Per mile \$9.00; Humboldt 5, \$72.00; Wright 5, \$45.00; total \$117.00.

Norway Tel. Co., Clifford Y. Hill, Carbon. Adams, total assessment \$22.00.

Norway Tel. Co., John Wilken, Lime Springs. Per mile \$5.00; Howard 3.50, total \$17.50.

Norway Tel. Line West, Adolph Moller, Brieslyn, Minn. Per mile \$12.00; Winnebago 3, total \$36.00.

Norway & Walford Tel. Co., Scott Merritt, Norway. Per mile \$7.50; Benton 9.50, total \$71.25.

Norwood & Jay Tel. Line, J. A. Cooley, Lucas. Per mile \$9.00; Lucas 2.75, total \$24.75.

Norwood & Liberty Center Mutual Tel. Line, J. N. Harvey, Lacona. Per mile \$8.00; Lucas 10.50, \$84.00; Warren 4, \$32.00; total \$116.00.

Norwood & Lucas Short Line Tel. Co., Earl Allen, Lucas. Per mile \$11.00; Lucas 2.50, total \$27.50.

Norwood Mutual Tel. Co., Lester B. Gray, Lucas. Per mile \$8.00; Lucas 8.50, total \$68.00.

No. 1 Tel. Line, George Price, Center Point. Per mile \$9.00; Linn 6.50, total \$49.50.

No. 2 Line, Alva Hoover, Oskaloosa. Per mile \$8.00; Mahaska 3, total \$24.00.

No. 3, 4, 5, 6, 30, 70 and 85, East Lines of Bussey, F. Bonnett, Bussey. Per mile \$12.00; Mahaska 20, \$240.00; Marion 50, \$50.00; total \$246.00.

No. 4 Line Tel., Burk Williams, Blakesburg. Per mile \$11.25; Wapello 4, total \$45.00.

No. 6 Tel. Line, Wm. Meyer, Sigourney. Per mile \$7.00; Keokuk 6.25, total \$43.75.

No. 5 Tel. Co., J. H. Boston, Oskaloosa. Per mile \$11.00; Mahaska 4, total \$44.00.

No. 8 Tel. Line, Delbert Furry, Traer. Per mile \$10.00; Tama 5, total \$50.00.

No. 8 Tel. Line, Fred Carlson, Blakesburg. Per mile \$3.50; Wapello 3.50, total \$29.75.

No. 11 Tel. Co., E. C. Wood, Mt. Airy. Per mile \$9.00; Ringgold 5.50, total \$47.50.

No. 13 Tel. Line of Bussey, E. W. Bailey, Bussey. Marion, total assessment \$10.00.

No. 14 Tel. Co., K. W. Hotchkiss, South English. Per mile \$20.00; Keokuk 1, total \$20.00.

No. 15 Farmers Mutual Tel. Line, J. R. Vittetoe, Harper. Per mile \$10.25; Keokuk 4, total \$41.00.

No. 16 Rural Tel. Line, Cecil C. Ferree, Oskaloosa. Per mile \$9.00; Mahaska 4, total \$36.00.

No. 17 Tel. Co., G. E. Daggett, Garrison. Per mile \$9.00; Benton 3, total \$27.00.

No. 20 Rural Tel., G. T. Van Honwelling, Oskaloosa. Per mile \$12.00; Mahaska 3, total \$39.00.

No. 20 Tel. Line, Roy Bolnstengel, Traer. Per mile \$8.00; Tama 9, total \$72.00.

No. 21 Salem Tel. Co., R. H. Wylie, Toledo. Per mile \$7.00; Tama 14.88, total \$104.16.

No. 22 Tel. Line, Mike Tomney, Letts. Per mile \$8.00; Muscatine 7.25, total \$58.00.

No. 25 Line of Traer, Clarence Archer, Traer. Per mile \$7.00; Tama 3.50, total \$38.50.

No. 28 Tel. Line, Cecil Lowe, Letts. Per mile \$9.00; Louisa 1.50, total \$13.50.

No. 31 Tel. Co., L. C. Wohlford, Hampton. Per mile \$5.00; Franklin 7, total \$35.00.

No. 38 Peoples Tel. Co., Charles Shanafelt, Sigourney. Per mile \$8.00; Keokuk 9, total \$72.00.

No. 39 Line of Traer, F. M. Stark, Traer. Per mile \$7.00; Tama 1.50, total \$19.50.

No. 40 Rural Tel. Line, Carl Meyer, Sigourney. Per mile \$8.00; Keokuk 8, total \$64.00.

No. 45 Tensendorf Line, Emil Tensendorf, Eldora. Per mile \$8.50; Hardin 6.50, total \$51.33.

No. 57 Rural Tel. Line, R. E. Pringel, Oskaloosa. Per mile \$4.50; Mahaska 7.50, total \$33.75.

No. 59 Tel. Line, George Hiatt, Oskaloosa. Mahaska, total assessment \$20.00.

No. 61 Rural Tel. Line, Charles Tohran, Givin. Mahaska, total assessment \$10.00.

No. 62 Tel. Line, I. J. Baltisberger, Malcom. Per mile \$8.50; Poweshiek 4.75, total \$40.25.

No. 63 Tel. Line, W. D. Beckman, Lacey. Per mile \$12.00; Mahaska 3.50, total \$42.00.

No. 76 Tel. Line, J. W. Johnston, Blakesburg. Per mile \$8.00; Wapello 3.75, total \$30.00.

No. 78 Tel. Line, Jacob Huber, Blakesburg. Per mile \$9.00; Davis 3, total \$27.00.

No. 82-A Line, Mrs. Ray D. Hull, Oskaloosa. Mahaska, total assessment \$15.00.

No. 83 Line of Oskaloosa Home Tel. Co., N. Vander Linden, Oskaloosa. Per mile \$9.00; Mahaska 5, total \$45.00.

No. 83 Tel. Line, C. A. Johnson, Unionville. Per mile \$18.00; Appanoose 2.38, total \$42.84.

No. 88 Tel. Line of Shell Rock, Betta Nieman, Shell Rock. Per mile \$7.00; Butler 6.25, total \$43.75.

No. 92 Rural Tel. Line, J. D. Rodgers, Oskaloosa. Per mile \$9.50; Mahaska 3, total \$28.50.

No. 92 Tel. Line, Jay Cohagan, Blakesburg. Wapello, total assessment \$33.00.

No. 93 Tel. Co., Mildred Ludwick, Blakesburg. Per mile \$12.50; Wapello 2, total \$25.00.

No. 98 Tel. Line, F. F. Everett, Lacey. Mahaska, total assessment \$10.00.

No. 106 Mutual Tel. Line Co. of Kellerton, M. W. Borum, Kellerton. Per mile \$6.00; Ringgold 6.75, total \$34.50.

No. 109 Tel. Line, C. S. Walker, Oskaloosa. Per mile \$16.00; Mahaska 1.50, total \$24.00.

No. 112 Tel. Line, E. Rennie, Beacon. Per mile \$13.70; Mahaska 1.38, total \$18.50.

No. 128 Rural Line, W. I. Ross, Eddyville. Per mile \$9.00; Mahaska 4, total \$36.00.

No. 134 Tel. Line, H. C. Aschenbrenner, Dysart. Tama, total assessment \$8.75.

No. 190 Rural Tel. Line, A. H. Bakehouse, Sigourney. Per mile \$12.00; Keokuk 4, total \$48.00.

No. 490 Line at Gilbert, Amos Fassel, Gilbert. Per mile \$7.25; Story 8, total \$58.00.

No. 700 Tel. Line, Stanley McKeegan, Rock Valley. Per mile \$5.25; Sioux 7.50, total \$39.38.

No. 899 Rural Tel. Line, Claude Jacobs, Sigourney. Per mile \$11.00; Keokuk 3.48, total \$62.26.

No. 900 Tel. Line, Elmer H. Mertz, Hayesville. Per mile \$18.50; Keokuk 1.38, total \$25.53.

No. 1000 Tel. Line (Neff & Minthorn Tel. Co.), Charles E. Neff, Castana. Per mile \$8.00; Monona 2, total \$16.00.

No. 1100 Line or Eagle Tel. Line, B. J. Dirks, Stout. Per mile \$8.00; Butler 1.50, \$12.00; Grundy 2.00, \$16.00; total \$28.00.

No. 1200 Tel. Line, G. N. Barnes, Sigourney. Per mile \$10.00; Keokuk 4, total \$40.00.

No. 1500 Story City Farm Tel. Co., Carl Baldus, Story City. Per mile \$8.50; Boone 1, \$8.50; Story 8, \$68.00; total \$76.50.

No. 1800 Tel. Co., Walter Hungate, Boone. Per mile \$10.00; Boone 3.50, \$35.00; Story 3.33, \$33.00; total \$38.30.

No. 3000 Tel. Line, R. H. Parks, Ames. Per mile \$7.00; Story 7, total \$49.00.

No. 3200 Tel. Line, Verne Hasty, Sigourney. Per mile \$9.50; Keokuk 3, total \$28.50.

No. 3400 Farmers Line, Joe Sargent, Ontario. Per mile \$11.00; Boone 1.75, total \$22.88.
 No. 3700 Tel. Line, A. D. Hart, Sigourney. Per mile \$18.00; Keokuk 1.12, total \$20.16.
 Oakdale Tel. Line, H. C. Miller, Hampton. Per mile \$9.50; Franklin 3, total \$28.50.
 Oak Grove & Blue Point Rural Tel. Co., L. J. Carrol, Grinnell. Per mile \$12.50; Poweshiek 26.50, total \$331.25.
 Oak Grove Mutual Tel. Line, J. J. Hocksema, Muscatine. Muscatine, total assessment \$6.25.
 Oak Grove Tel. Co., C. W. Kelley, Clarinda. Per mile \$8.00; Page 6, total \$48.00.
 Oak Grove Tel. Co., E. W. Smith, Osceola. Per mile \$2.50; Clarke 9, total \$22.50.
 Oak Grove Tel. Co., Ed Foster, Wapello. Per mile \$8.00; Louisa 8.50, total \$68.00.
 Oak Grove Tel. Line, Frank J. Chamra, Toledo. Per mile \$8.50; Tama 7.50, total \$63.75.
 Oak Grove Tel. Line, Ray Gates, Kilbourn. Per mile \$7.75; Van Buren 13, total \$100.75.
 Oak Hill Tel. Co., W. C. Kelso, Osceola. Per mile \$8.50; Clarke 5.50, total \$46.75.
 Oak Hill Tel. Co., F. A. Williams, Coon Rapids. Per mile \$8.50; Carroll 18, total \$153.00.
 Oakland Tel. Line, Joseph Cavis, Belle Plaine. Per mile \$8.00; Benton 1.50, total \$12.00; Iowa 6.75, total \$26.00.
 Oakley Tel. Line, Louis Dillman, Oakley. Per mile \$6.50; Lucas 9, total \$58.50.
 Oak Line Tel. Co., Wm. Herink, Chelsea. Per mile \$9.50; Tama 6.50, total \$61.75.
 Oak Park & Dale Tel. Co., C. D. Hester, Panora. Per mile \$9.00; Guthrie 9, total \$81.00.
 Oak Ridge & Cedar Valley Tel. Co., Fred Gisel, Maquoketa. Per mile \$9.00; Jackson 7, total \$63.00.
 Oak Ridge Tel. Co., Roy Parkinson, Anita. Per mile \$10.00; Adair .50, \$5.00; Audubon 5.50, \$55.00; Cass 1, \$10.00; Guthrie 4.75, \$47.50; total \$117.50.
 Oak Ridge Tel. Co., Frank Saver, Clutier. Per mile \$9.50; Tama 6.25, total \$59.37.
 Oak Ridge Tel. Line, Justin E. Brown, Ontario. Per mile \$10.00; Story 2, total \$20.00.
 Oak Ridge Tel. Line, John Read, Gladbrook. Per mile \$9.00; Tama 5.50, total \$49.50.
 Oak Tel. Line, Elmer Paul, Marshalltown. Per mile \$8.00; Marshall 11, total \$88.00.
 Oak Tel. Line, J. W. McCall, Castana. Per mile \$8.00; Monona 9, total \$72.00.
 Oak Valley Tel. Co., J. P. O'Connor, Toledo. Per mile \$9.00; Tama 13.50, total \$121.50.
 Oakwood & Owasa Tel. Co., George Baughman, Jr., Iowa Falls. Per mile \$7.50; Hardin 18, total \$135.00.
 O'Brien Mutual Tel. Line, Albert Busby, Peterson. Per mile \$10.00; Clay 2, \$20.00; O'Brien 4, \$40.00; total \$60.00.
 O'Brien Tel. Co., T. J. O'Brien, Greene. Per mile \$7.00; Butler 7, total \$49.00.
 Odessa Mutual Tel. Line, J. V. Wiederricht, Wapello. Per mile \$9.00; Louisa 8, total \$72.00.
 Ohio Tel. Co. No. 9, Rex Leggett, St. Charles. Per mile \$7.00; Madison 5, total \$35.00.
 O. K. Martelle & Anamosa Tel. Line, Frank Parks, Anamosa. Per mile \$6.50; Jones 16, total \$104.00.
 O. K. Mutual Tel. Co., R. A. Payton, Redfield. Per mile \$9.00; Dallas 7.50, \$67.50; Guthrie 9, \$81.00; total \$144.00.
 O. K. Tel. Co., Henry Bruggeman, Larchwood. Per mile \$8.00; Lyon 8.50, total \$68.00.
 O. K. Tel. Line, Alfred Brandt, Toledo. Per mile \$19.00; Tama 1.16, total \$22.04.
 O. K. Tel. Line, C. R. Coulter, State Center. Per mile \$12.00; Marshall 3, total \$36.00.
 O. K. Tel. Line, E. L. Osburn, Bedford. Per mile \$6.00; Taylor 6.50, total \$39.00.
 O. K. Tel. Line, George A. Albers, Keystone. Per mile \$7.50; Benton 11.50, total \$86.25.

Ola Mutual Tel. Co., Martin Kline, Melrose. Per mile \$10.00; Lucas 4.33, total \$43.33.
 Olive Branch Tel. Line, S. R. Stralt, Milton. Per mile \$10.00; Van Buren 3.50, total \$35.00.
 One Hundred Line Tel. Co., F. C. Hadacek, Traer. Per mile \$7.00; Tama 9, total \$63.00.
 One Hundred and Two Mutual Tel. Line, Frank Souder, Bedford. Per mile \$10.00; Taylor 5.50, total \$55.00.
 Oneida Center Tel. Co., Peter Krutzfeldt, Clutier. Per mile \$9.00; Tama 7.50, total \$67.50.
 Oneida Northeast Tel. Co., Albert J. Kosnar, Clutier. Per mile \$8.25; Tama \$5.00, total \$78.37.
 Oneida Tel. Co., Guy Minner, Barnes City. Per mile \$8.00; Mahaska 8.25, total \$66.00.
 Onnen Tel. Line No. 5, Will H. Nagel, Rock Rapids. Per mile \$7.50; Lyon 10, total \$75.00.
 Ontario One Mile Tel. Line, E. C. Hutchison, Ontario. Story, total assessment \$30.00.
 Ora Dell Mutual Tel. Line, H. D. Horsman, Pleasantville. Per mile \$6.50; Marion 11, total \$71.50.
 Orange Township Tel. Co., W. S. Brown, Waterloo. Per mile \$15.50; Black Hawk 21, total \$480.50.
 Ord Tel. Line, Marion Graves, Barney. Per mile \$9.00; Madison 10.75, total \$96.75.
 Orient Tel. Co., B. F. Pace, Orient. Per mile \$11.00; Adair 34.50, total \$379.50.
 Orilla Tel. Co. No. 2, F. P. Graham, Cumming. Per mile \$10.50; Warren 7, total \$73.50.
 Orilla Tel. Line No. 3, W. R. Malone, Cumming. Per mile \$10.00; Dallas .50, \$5.00; Polk 5.75, \$57.50; Warren .25, \$2.50; total \$65.00.
 Orish Township Tel. Co., August Rotschafer, Wesley. Per mile \$7.50; Hancock 13, \$97.50; Kossuth 3.50, \$26.25; total \$123.75.
 Osage Tel. Co., Gildre Ewing, What Cheer. Per mile \$16.00; Keokuk 4, total \$64.00.
 Osceola County Farmers Mutual Tel. Co., J. A. Park, Sibley. Per mile \$7.00; Osceola 22, total \$154.00.
 Osceola, Hebron & Weldon Tel. Co., E. G. Lyon, Osceola. Per mile \$7.00; Clarke 16, total \$112.00.
 Osceola Line 8, R. L. Fisher, Osceola. Per mile \$6.00; Clarke 13, total \$72.00.
 Osceola Line No. 37, E. R. Swan, Osceola. Per mile \$9.00; Clarke 6.50, total \$58.50.
 Osceola Rose Bud Tel. Line, W. A. Miller, Osceola. Per mile \$10.00; Clarke 3.60, total \$36.00.
 Osceola and Union Chapel Tel. Co., W. E. Stollard, Osceola. Per mile \$7.50; Clarke 10, total \$75.00.
 Oskaloosa Home Tel. Co. No. 89, W. H. Shirk, Oskaloosa. Mahaska, total assessment \$20.00.
 Ot Tel. Line No. 15, H. F. Weber, Irvington. Per mile \$10.00; Kossuth 14, total \$140.00.
 Otterbein Line No. 14, J. W. Rosa, Chariton. Per mile \$10.00; Lucas 6, total \$60.00.
 Otter Creek & Liberty Center Mutual Tel. Co., O. P. Hamilton, Lacona. Per mile \$11.50; Warren 34, total \$391.00.
 Otter Creek Rural Tel. Co., Henry Grunder, Wilton Junction. Per mile \$9.00; Cedar 4.50, total \$40.50.
 Otter Creek Tel. Co., Vincent Anglin, Zwingle. Per mile \$8.00; Jackson 57, total \$456.00.
 Otter Creek Tel. Line, J. D. Hayes, Toledo. Per mile \$9.00; Tama 7.50, total \$67.50.
 Otter Creek Tel. Line, Aug. G. Burmester, Hampton. Franklin, total assessment \$20.00.
 Otter Creek Tel. Line, J. W. Vawter, Chariton. Per mile \$11.25; Lucas 14, total \$157.50.
 Otterville Tel. Co., M. Conrad, Independence. Per mile \$14.00; Buchanan 3.25, total \$45.50.
 Ottumwa 88 Tel. Line, Lora C. Beagle, Ottumwa. Per mile \$11.00; Wapello 2.87, total \$31.57.
 Ottumwa Tel. Co., E. E. Johnston, Ottumwa. Per mile \$8.00; Wapello 6.50, total \$52.00.
 Owens Grove Tel. Co., F. L. Thompson, Rockford. Per mile \$7.50; Cerro Gordo 12, total \$90.00.

Owl Creek Tel. Co., D. E. Ockerman, Allerton. Per mile \$8.00; Wayne 5.75, total \$46.00.

Page Center Tel. Co., Charles Thompson, Clarinda. Per mile \$16.00; Page 11, total \$176.00.

Painter Creek & Southeastern Tel. Line, J. E. Berning, St. Charles. Per mile \$11.00; Warren 2.50, total \$27.50.

Palermo Mutual Tel. Co., Ira Klinefelter, Grundy Center. Per mile \$7.50; Grundy 11, total \$82.50.

Palestine Center Tel. Line, George Nernes, Kelley. Per mile \$8.50; Story 5.50, total \$46.75.

Palestine Mutual Tel. Co., E. H. Dodson, Lone Tree. Per mile \$8.50; Johnson 8, total \$68.00.

Palestine Tel. Co., M. Albert Pim, Lucas. Per mile \$9.50; Lucas 6.50, total \$61.75.

Pallades Tel. Line No. 10, L. J. Modrack, Ely. Per mile \$8.50; Linn 7, total \$59.50.

Palmer, Blocham & Blocham Tel., Peter Blocham, Grundy Center. Grundy, total assessment \$13.00.

Palo & Round Prairie Tel., F. G. Shurtliff, Shellsburg. Per mile \$8.50; Linn 9, total \$76.50.

Panora Franklin & Dale Tel., Lloyd Stotts, Panora. Guthrie, total assessment \$58.50.

Panora & Guthrie Center Farmers Mutual Tel. Co. (East End), A. W. Gilson, Guthrie Center. Per mile \$9.25; Guthrie 6, total \$55.50.

Panora & Guthrie Center Farmers Mutual Tel. Co. (West End), Warren Baker, Guthrie Center. Per mile \$9.25; Guthrie 6, total \$55.50.

Panora & Jefferson Road Mutual Tel. Co., Garfield Wall, Panora. Per mile \$12.00; Guthrie 3.50, total \$42.00.

Panora & Linden Tel. Line, John Haughtelin, Panora. Per mile \$9.50; Dallas 2.75, \$26.12; Guthrie 5, \$47.50; total \$73.62.

Park Tel. Co., Guy C. Cook, Shellrock. Per mile \$10.00; Bremer 3, \$30.00; Butler 50, \$5.00; total \$35.00.

Park Tel. Line No. 2, Robert Doud, Marshalltown. Marshall, total assessment \$15.00.

Patterson Creek Tel. Line, James F. Farley, Waukon. Per mile \$8.00; Allamakee 11, total \$88.00.

Patterson Mutual Tel. Co., Guy Fogler, Patterson. Per mile \$10.00; Madison 21, total \$210.00.

Paullina & Coal Creek Tel., Spencer Towe, Paullina. Per mile \$9.00; O'Brien 9.50, total \$85.50.

Payne Tel. Line, Preston Day, Castana. Monona, total assessment \$8.00.

Pea Ridge Tel. Co., Lloyd A. Haylock, Maquoketa. Per mile \$6.50; Jackson 8, total \$52.00.

Pea Ridge Tel. Co., E. R. Birch, Sr., Blairstown. Per mile \$9.00; Benton 4, total \$36.00.

Peavine Tel. Co., Warner Cassidy, Cantril. Per mile \$12.50; Van Buren 4, total \$50.00.

Pebble Hill Tel. Co., H. C. Martens, Cumberland. Per mile \$7.00; Cass 13, total \$91.00.

Penn Avenue Tel. Line, Paul Gatzke, Atalissa. Per mile \$10.00; Muscatine 5, total \$50.00.

Penn Township Mutual Tel. Co., A. S. Bane, Iowa City. Per mile \$11.50; Johnson 5.50, total \$63.25.

Perry Center Mutual Farmers Tel. Line, F. A. Sax, Bloomfield. Per mile \$26.00; Davis 1.35, total \$27.60.

Perry Creek Road Tel. Line, George Berger, Hinton. Per mile \$9.50; Plymouth 9.75, total \$92.62.

Perry Valley Mutual Tel. Co., Charles Rosburg, Hinton. Per mile \$8.00; Plymouth 8, total \$64.00.

Perry Valley Mutual Tel. No. 9, H. R. Wuethoff, Sioux City. Per mile \$11.00; Woodbury 4.25, total \$46.75.

Peru & Jones Creek Tel. Line, C. W. Youmans, Peru. Per mile \$8.50; Madison 4.50, total \$38.25.

Peru Northern Tel. Line, C. R. Monagan, Peru. Per mile \$8.50; Madison 4.50, total \$38.25.

Peru Short Line Tel. Co., O. Fredericksen, Peru. Madison, total assessment \$13.45.

Peru Tel. Line No. 22, C. M. Hiatt, Peru. Per mile \$11.00; Madison 2, total \$22.00.

Peru & Western Mutual Tel. Line, J. S. Vannatta, Peru. Per mile \$8.50; Madison 5.50, total \$46.75.

Phillips Line, Wm. Miller, Maquoketa. Per mile \$10.00; Clinton 3.50, \$35.00; Jackson 1.50, \$15.00; total \$50.00.

Pickrel Lake Tel. Line, Oscar P. Whitman, Laurens. Per mile \$8.40; Buena Vista 1, \$8.40; Palo Alto 2, \$16.80; Pocahontas 7, \$58.80; total \$84.00.

Pike Run Tel. Line, J. E. Langerud, Leland. Per mile \$9.00; Winnebago 18.50, total \$166.50.

Pike Tel. Line, John H. Hendricks, West Liberty. Per mile \$8.00; Muscatine 3.50, total \$28.00.

Pileburg Mutual Tel. Line, Ellis Rickey, Wellman. Per mile \$7.50; Washington 8.25, total \$61.87.

Pileburg Star Tel. Line, C. R. Oldfield, Wellman. Per mile \$9.00; Washington 4.50, total \$44.64.

Pine Creek Tel. Line, Guy Reed, Independence. Per mile \$6.00; Buchanan 2.50, total \$21.00.

Pine Grove Tel. Co., O. F. Mehlmann, Massena. Per mile \$9.00; Cass 15.75, total \$141.75.

Pine Grove Tel. Line, H. Limbocker, Wapello. Per mile \$7.50; Louisa 4, total \$30.00.

Pine Grove Tel. Line, Wm. C. Longer, Washington. Per mile \$8.00; Washington 4.25, total \$34.00.

Pioneer Tel. Line, C. D. Peiper, Mechanicsville. Per mile \$8.50; Cedar 3.50, \$29.75; Jones 1.50, \$12.75; total \$42.50.

Plain Park Tel. Line, John Kleitsch, Jr., Walker. Per mile \$7.00; Benton .75, \$5.25; Linn 6.75, \$47.25; total \$52.50.

Plain View Tel. Line, Guy Eastman, State Center. Per mile \$4.75; Marshall 8.25, total \$39.18.

Plainville Tel. Co., Aug. J. Helmen, Lacona. Per mile \$7.75; 6.50 miles; total \$50.35.

Plank Township Pioneer Tel. Co., H. A. Beinke, Webster. Per mile \$8.00; Keokuk 12, total \$96.00.

Plano and Garfield Tel. Line, E. M. Knapp, Centerville. Per mile \$22.50; Appanoose 1.25, total \$28.12.

Plaquimines Tel. Line, Charles Benda, Chelsea. Per mile \$9.50; Tama 8, total \$76.00.

Plato Mutual Tel. Co., L. Van den Bosch, Rock Valley. Per mile \$9.00; Sioux 18.50, total \$166.50.

Platte Creek No. 3 Tel. Line, George W. Robertson, Garrison. Per mile \$9.00; Benton 4, total \$36.00.

Platte Valley Mutual Tel. Co., Wm. Lininger, Kent. Per mile \$8.00; Union 11, total \$88.00.

Pleasant Center Mutual Tel. Line, James H. Smith, Eldora. Per mile \$9.50; Hardin 5, total \$47.50.

Pleasant Center Tel. Line, George P. Forsyth, Griswold. Per mile \$8.50; Cass 11.25, total \$95.63.

Pleasant Corners Mutual Tel. Co., C. J. Johnson, Fredric. Per mile \$9.00; Monroe 3, total \$27.00.

Pleasant Dell Tel. Co., Will Lantz, Cumberland. Per mile \$8.00; Cass 9, total \$72.00.

Pleasant Grove Tel. Co., R. H. Burdine, Sigourney. Per mile \$9.00; Keokuk 4.86, total \$41.94.

Pleasant Grove Tel. Line, A. V. Sears, Melrose. Per mile \$10.00; Lucas 5.25, total \$52.50.

Pleasant Hill Mutual Tel. Line, I. N. Cronk, Earlham. Per mile \$6.00; Dallas 6.50, total \$39.00.

Pleasant Hill Rural Tel. Line, P. M. Lancamp, Wilton Junction. Per mile \$9.99; Cedar 9.25, total \$83.25.

Pleasant Hill Tel. Co., W. R. Rodgers, Vinton. Per mile \$8.00; Benton 2.75, total \$22.00.

Pleasant Hill Tel. Co., J. E. Shively, Osceola. Per mile \$7.50; Clarke 7, total \$52.50.

Pleasant Hill Tel. Co., James Brooks, Washington. Per mile \$10.00; Washington 16.25, total \$162.50.

Pleasant Hill Tel. Co., J. B. Drumm, Montpelier. Per mile \$7.50; Muscatine 4.50, \$33.75; Scott 1.50, \$11.25; total \$45.00.

Pleasant Hill Tel. Co., Joseph Holan, Chelsea. Per mile \$9.00; Poweshiek 1, \$9.00; Tama 6, \$54.00; total \$63.00.

Pleasant Hill Tel. Co., Orle F. Irwin, Lake View. Per mile \$10.25; Sac 8, total \$82.00.

Pleasant Hill Tel. Co., H. D. Siewertsen, Mason City. Per mile \$10.00; Cerro Gordo 8, total \$80.00.

Pleasant Hill Tel. Line, F. W. Hoover, Elliston. Per mile \$8.00; Ringgold 1.50, \$12.00; Union 6.50, \$52.00; total \$64.00.

Pleasant Hill Tel. Line, Frank Dill, Lockridge. Per mile \$9.00; Jefferson 5.50, total \$49.50.

Pleasant Home Tel. Co., Elmer Jones, Ottumwa. Per mile \$8.00; Wapello 6.50, total \$52.00.

Pleasant Mound Mutual Tel. Co., Melvin A. Yoder, Wellman. Per mile \$9.50; Washington 4.50, total \$42.75.

Pleasant Mound & Steamboat Rock Tel. Line, Albert H. Kruse, Steamboat Rock. Per mile \$8.75; Grundy 1.50, \$13.13; Hardin 5.50, \$48.12; total \$61.25.

Pleasant Prairie & Blue Grass Rural Tel. Line, E. A. Allbee, Montpelier. Per mile \$9.00; Muscatine 6.90, \$62.10; Scott 1.60, \$14.40; total \$76.50.

Pleasant Prairie Rural Tel. No. 1, Walter Thomsen, Fairport. Per mile \$9.00; Muscatine 5, total \$45.00.

Pleasant Prairie Southwestern Rural Tel. Line, M. E. Moorhead, Fairport. Per mile \$10.00; Muscatine 6, total \$60.00.

Pleasant Prairie Tel. Co., Pearl Randall, Independence. Per mile \$8.50; Buchanan 6.75, total \$57.37.

Pleasant Prairie Western Telephone Co., Leonard Stormer, Fairport. Per mile \$12.50; Muscatine 2, total \$25.00.

Pleasant Ridge & Farmers Mutual Tel. Line, W. E. Weber, Ackley. Per mile \$8.50; Hardin 8, total \$68.00.

Pleasant Ridge & New Virginia Tel. Co., Fred T. Hagen, St. Charles. Per mile \$9.00; Warren 8, total \$72.00.

Pleasant Ridge Tel. Co., Mrs. E. N. Mohler, Toledo. Tama, total assessment \$10.00.

Pleasant Ridge Tel. Co., Richard Potter, Hopkins, Missouri. Per mile \$8.00; Taylor 5.50, total \$49.50.

Pleasant Ridge Tel. Co., W. O. Turner, Lenox. Per mile \$10.00; Adams 8.75, \$87.50; Taylor 2.50, \$25.00; total \$112.50.

Pleasant Ridge Tel. Co., Guy W. Kidney, Glidden. Per mile \$8.00; Carroll 11.50, total \$92.00.

Pleasant Ridge Tel., Ray W. Crane, Pleasantville. Per mile \$10.00; Marion 5.25, \$52.50; Warren .25, \$2.50; total \$55.00.

Pleasant Ridge Tel. Line, R. H. Gould, Osceola. Per mile \$8.00; Clarke 10, total \$80.00.

Pleasant Ridge Tel. Line, M. B. Kempthorne, Hamptop. Per mile \$7.00; Franklin 11.50, total \$80.50.

Pleasant Ridge Tel. Line, D. J. Bowman, Derby. Per mile \$14.00; Lucas 2.50, total \$35.00.

Pleasant Ridge Tel. Line, C. A. Long, New Market. Per mile \$8.50; Taylor 6, total \$51.00.

Pleasant Township Mutual Tel. Co., J. L. Reed, Griswold. Per mile \$9.00; Cass 4.50, total \$40.50.

Pleasant Township Mutual Tel. Line No. 8, Herman Newman, Griswold. Per mile \$11.00; Cass 5.75, total \$63.25.

Pleasant Township Mutual Tel. Line No. 13, Z. L. Wright, Griswold. Per mile \$13.00; Cass 3.25, total \$42.25.

Pleasant Valley Farmers Mutual Tel. Line, John Hugelback, Carroll. Per mile \$8.00; Carroll 24, total \$192.00.

Pleasant Valley Mutual Tel. Line, George Beck, Mt. Ayr. Per mile \$8.40; Ringgold 6.25, total \$52.50.

Pleasant Valley & Springville Tel. Line, R. K. Pearson, Springville. Per mile \$8.00; Linn 11.50, total \$92.00.

Pleasant Valley Tel. Co., Merrill Pulk, Clarinda. Per mile \$8.00; Page 8, total \$64.00.

Pleasant Valley Tel. Co., F. A. Zabotsky, Center Point. Per mile \$8.00; Linn 8, total \$64.00.

Pleasant Valley Tel. Co., Ward A. Richardson, Elmore, Minn. Per mile \$8.00; Kossuth 14, total \$112.00.

Pleasant Valley Tel. Co. (Hampton), C. T. Rowe, Hampton. Per mile \$9.00; Franklin 5.50, total \$49.50.

Pleasant Valley Tel. Line, Charles J. Johnson, What Cheer. Per mile \$9.00; Keokuk 3.75, total \$33.75.

Pleasant Valley Tel. Line, O. A. Sparks, Clio. Per mile \$13.00; Wayne 7, total \$91.00.

Pleasant Valley Tel. Line, M. McNamra, Rock Valley. Per mile \$8.00; Lyon 1.25, \$10.00; Sioux 15, \$120.00; total \$130.00.

Pleasant Valley Tel. Line, Joe J. Meester, Parkersburg. Per mile \$7.50; Grundy 7.50, total \$56.25.

Pleasant View Mutual Tel. Co., Forest Warner, Newton. Per mile \$11.50; Jasper 3.25, total \$94.88.

Pleasant View Mutual Tel. Line, John McCrabb, Wellman. Per mile \$14.00; Washington 12, total \$168.00.

Pleasant View Tel., H. R. Merrick, Maquoketa. Per mile \$9.00; Jackson 3, total \$27.00.

Pleasant View Tel. Co., E. M. Wilcox, Independence. Per mile \$9.00; Buchanan 5.50, total \$49.50.

Pleasant View Tel. Line, Fred Sandeen, Albia. Per mile \$10.00; Monroe 4, \$40.00; Wapello 3.25, \$32.50; total \$72.50.

Pleasant View Tel. Line, Henry Lindeman, Dysart. Per mile \$8.00; Benton 6, total \$48.00.

Pleasant View Tel. Line, L. E. Chapple, Corning. Per mile \$8.00; Adams 4.25, total \$34.00.

Pleasant View Tel. Line, Edwin Lane, West Liberty. Per mile \$15.00; Muscatine 2.75, total \$41.25.

Pleasantville & Motor Tel. Line, C. J. Metcalf, Pleasantville. Per mile \$8.50; Marion 2, \$17.00; Warren 3, \$25.50; total \$42.50.

Plimpton Tel. Line, J. B. Pettinger, Lucas. Per mile \$9.00; Lucas 8, total \$72.00.

Plumb Creek Tel. Co., Henry Hagen, Sumner. Per mile \$9.00; Bremer 5, total \$45.00.

Plum Creek Rural Tel. Line No. 4, A. E. Hopkins, Algona. Per mile \$7.50; Kossuth 11.50, total \$86.25.

Plum Creek Tel. Co., L. C. Hagedorn, Fredericksburg. Per mile \$11.50; Bremer 5.50, \$109.25; Chickasaw .50, \$5.75; total \$115.00.

Pum Creek Tel. Line No. 5, Charles J. Glibride, Algona. Per mile \$10.00; Kossuth 6, total \$60.00.

Plumer, Wm. H. Private Farm Tel. Line, Wm. H. Plumer, Council Bluffs. Harrison, total assessment \$10.00.

Plymouth Farmers Mutual Tel. Co., W. G. Harvey, Harvey. Per mile \$8.50; Marion 9, total \$76.50.

Plymouth Rock Tel. Line, Frank Crawford, Cresco. Per mile \$7.50; Howard 2, \$15.00; Winneshiek 8.75, \$65.62; total \$89.63.

Poduska Rural Tel. Line, John J. Hanzelka, Chelsea. Per mile \$10.00; Tama 7.25, total \$72.50.

Poe Center & Caledonia Tel. Co., Clark Thompkins, Mt. Ayr. Per mile \$8.00; Ringgold 13, total \$104.00.

Porter Tel. Line, J. C. Boyce, Humeston. Per mile \$6.50; Wayne 3, total \$19.50.

Portland & Cameron Tel. Co., H. E. Rugg, Mason City. Per mile \$9.00; Cerro Gordo 17, total \$153.00.

Portland Center Tel. Co., C. F. Ladwig, Nora Springs. Per mile \$10.00; Cerro Gordo 10, total \$100.00.

Portland Heights Tel. Co., D. H. Bitterman, Nora Springs. Per mile \$10.00; Cerro Gordo 6, total \$60.00.

Portland Township Tel. Line, Wm. McDermott, Titonka. Per mile \$10.00; Kossuth 4, total \$40.00.

Possum Ridge Tel. Line, Frank Fuller, Brooks. Per mile \$7.50; Adams 9, total \$67.50.

Potter's Siding Tel. Co. Line No. 94, C. C. Schlichting, Tripoli. Per mile \$8.50; Bremer 9, total \$76.50.

Potter Tel. Co., O. G. Milligan, Montour. Per mile \$10.00; Tama 3.25, total \$32.50.

Prairie Bell Rural Tel. Line, R. B. Howe, Tipton. Per mile \$6.50; Cedar 15.50, total \$100.75.

Prairie Bell Tel. Co., D. H. Van Auken, Norway. Per mile \$10.00; Benton 4.25, \$42.50; Iowa 1.25, \$12.50; total \$55.00.

Prairie Chapel Tel. Co. No. 5, Henry Frederick, Blakesburg. Per mile \$8.50; Wapello 6, total \$51.00.

Prairie Creek Tel. Line, P. C. Jessen, Garwin. Per mile \$9.50; Tama 7.50, total \$71.25.

Prairie Du Chien Road Line, Frank Reha, Iowa City. Per mile \$9.00; Johnson 8, total \$72.00.

Prairie Farmers Mutual Tel. Line, J. M. Hotchkiss, Keota. Per mile \$10.50; Keokuk 7, total \$73.50.

Prairie Flower Tel. Line, J. B. Hammond, Corydon. Per mile \$5.00; Wayne 5.50, total \$27.50.

Prairie Grove Tel. Co., P. E. Cooper, Truro. Per mile \$8.00; Clarke 6, \$48.00; Madison 4, \$32.00; total \$80.00.

Prairie Hall Tel. Line, L. L. Hayes, Coon Rapids. Per mile \$7.00; Audubon 7, \$49.00; Carroll 2, \$14.00; Guthrie 3, \$21.00; total \$84.00.
 Prairie Hill Mutual Tel. Co., H. G. Dirk, Grundy Center. Per mile \$8.00; Grundy 11.50, total \$92.00.
 Prairie Hill Tel. Co., S. Kortenkamp, Aurora. Per mile \$10.00; Buchanan 6.75, total \$67.50.
 Prairie Home Tel. Line, R. L. Hadley, Pekin. Per mile \$11.00; Jefferson 2, \$22.00; Keokuk 8, \$88.00; total \$110.00.
 Prairie Mutual Tel. Line, C. X. Shade, Redfield. Per mile \$10.00; Dallas 10, total \$100.00.
 Prairie Ridge Tel. Line No. 6, John Kriz, Cedar Rapids. Per mile \$9.25; Linn 7.50, total \$69.38.
 Prairie Springs Township Tel. Co., Daniel Herbst, La Motte. Per mile \$8.00; Jackson 16, total \$128.00.
 Prairie Tel. Co., Elmer Klinge, Farmersburg. Per mile \$8.00; Clayton 6.75, total \$54.00.
 Prairie Tel. Line, W. T. Waybill, West Grove. Per mile \$9.25; Davis 3.75, total \$34.69.
 Prairie Tel. Line of Dysart, Adam Bahr, Dysart. Per mile \$8.00; Tama 2.50, total \$20.00.
 Prairie Township Rural Tel. Line No. 3, George H. Vitzthum, Wesley. Per mile \$9.00; Kossuth 10.50, total \$94.50.
 Prairie Valley Tel. Line, Horace Zimpher, Walker. Per mile \$4.00; Buchanan 5.25, \$21.00; Linn 50, \$2.00; total \$23.00.
 Prairie View Tel. Line, G. B. Elgin, Mystic. Per mile \$10.00; Appanoose 2.25, total \$22.50.
 Prairieville Mutual Tel. Line, Wm. Fricke, Carroll. Per mile \$10.00; Carroll 13.25, total \$132.50.
 Prairieville Tel. Co., John W. Anderson, Iowa Falls. Per mile \$9.00; Hardin 7, total \$63.00.
 Prairieville Tel. Co., Wm. Stackhouse, Marshalltown. Per mile \$8.50; Marshall 9, total \$76.50.
 Prescott Southern Tel. Co., J. W. Case, Prescott. Per mile \$7.50; Adams 11, \$82.50; Taylor 4, \$30.00; total \$112.50.
 Preston Tel. Co., Frank Bednar, Vinton. Per mile \$15.00; Benton 3, total \$45.00.
 Price Tel. Line, Frank Williams, Humeston. Per mile \$7.00; Wayne 4.25, total \$29.75.
 Primghar & Center Township Mutual Tel. Co., John Albert, Primghar. Per mile \$7.00; O'Brien 14, total \$98.00.
 Primghar Gas Mutual Tel. Co., T. W. Irvine, Primghar. Per mile \$2.50; O'Brien 9.50, total \$20.75.
 Private Line of Muscatine County, Horton Smith, Muscatine. Muscatine, total assessment \$5.00.
 Private Line, S. T. Sennett, Muscatine. Muscatine, total assessment \$5.00.
 Private Tel. Line, B. L. Metcalf, Nichols. Muscatine, total assessment \$10.00.
 Private Tel. Line, C. F. Sweet, Attica. Marion, total assessment \$6.00.
 Progressive Tel. Line, C. J. Sherman, Wesley. Per mile \$7.40; Hancock 6, \$44.40; Kossuth 1, \$7.40; total \$51.80.
 Progressive Tel. Line, Ivan Wall, Pleasantville. Per mile \$4.50; Marion 7, total \$31.50.
 Promise City & Bethlehem Tel. Line, J. L. Kostner, Promise City. Per mile \$7.00; Wayne 10, total \$70.00.
 Prospect Hill Tel. Co., Ed E. Steffen, Durant. Per mile \$9.00; Muscatine 7.50, total \$67.50.
 Pumpkin Ridge Tel. Co., A. J. Barrett, Kinross. Per mile \$7.00; Keokuk 5.75, \$40.25; Washington 2.5, \$17.75; total \$42.00.
 Pumpkin Vine Mutual Tel. Line No. 2, F. E. Berry, North English. Per mile \$8.25; Iowa 4, total \$33.00.
 Pumpkin Vine Tel. Co., G. R. Hermanstarfer, Sigourney. Per mile \$11.00; Keokuk 6, total \$66.00.
 Pumptown & Ellston Tel. Co., John Grogan, Beaconsfield. Per mile \$9.50; Ringgold 3.50, total \$33.25.
 Pymosa Township Mutual Tel. Co., D. E. Milford, Atlantic. Per mile \$10.00; Cass 8.50, total \$85.00.
 Quaker Lane Tel. Co., Alva L. Piper, Le Grand. Per mile \$12.50; Marshall 3, total \$37.50.
 Quiet Tel. Co., Lulu B. James, St. Charles. Per mile \$10.00; Madison 3.25, total \$32.50.
 Quirk Mutual Tel. Line, C. M. Forbes, Wall Lake. Per mile \$9.00; Sac 7, total \$63.00.

Ragan Short Line, H. A. Mueller, St. Charles. Madison, total assessment \$37.50.
 Raleigh Tel. Co., Harry Resh, Estherville. Per mile \$10.00; Dickinson 3.25, \$32.50; Emmet 23.50, \$235.00; total \$267.50.
 Rampton Tel. Co., John Boyd, Dysart. Per mile \$8.00; Benton 7.75, \$62.00; Tama 2.5, \$20.00; total \$64.00.
 Ramsey Creek Tel. Line, J. P. Miller, Kalona. Per mile \$10.00; Washington 3, total \$30.00.
 Rapid Transit Tel. Co., Warren Cronbaugh, Belle Plaine. Per mile \$8.00; Iowa 11, total \$66.00.
 Rayburn Mutual Farmers Tel. Co., D. R. Rayburn, Bloomfield. Per mile \$8.00; Davis 5, total \$40.00.
 Reading Township Tel. Ass'n, Phillip T. Walker, Ireton. Per mile \$10.00; Plymouth 3.75, \$37.50; Sioux 39, \$390.00; total \$427.50.
 Read Tel. Co., August F. Wilke, Elkader. Per mile \$10.00; Clayton 7, total \$70.00.
 Red Brush Tel. Line, W. E. Green, New Virginia. Per mile \$8.00; Clarke 8, \$64.00; Warren 3, \$24.00; total \$88.00.
 Red Cedar Tel. Co., C. F. Lang, Remsen. Per mile \$8.00; Plymouth 8, total \$64.00.
 Red Cedar Tel. Co. or Line No. 18, Adolph Pisarik, Ely. Per mile \$10.00; Linn 3, total \$30.00.
 Red Cedar Tel. Line, Otto Hutchings, Bloomfield. Per mile \$12.00; Davis 2.50, total \$30.00.
 Redman Line, James Vokornon, Elberon. Per mile \$11.00; Benton 2.25, \$24.75; Tama 1.75, \$19.25; total \$44.00.
 Red Oak Mutual Tel. Co., F. R. Iddings, Red Oak. Per mile \$9.50; Montgomery 3.22, total \$30.59.
 Red Pole Line No. 2, Alex Gilmore, North English. Per mile \$13.50; Iowa 7.5, \$10.13; Keokuk 50, \$6.75; total \$16.88.
 Red Star Tel. Ass'n, Hugh L. Mackie, Laurens. Per mile \$8.00; Pocahontas 6.69, total \$53.52.
 Red Tel. Line, B. A. Saltzman, Mt. Ayr. Per mile \$10.50; Ringgold 3.75, total \$39.38.
 Redwood Tel. Line, Otto Soltwedel, Muscatine. Per mile \$10.00; Muscatine 3, total \$30.00.
 Reeves Private Tel. Line, W. L. Reeves, Ackworth. Warren, total assessment \$7.00.
 Reeves Tel. Line, Milton Maas, Washington. Per mile \$9.00; Washington 8, total \$72.00.
 Republican Suburb Line No. 10, G. W. Wiley, Douds. Van Buren, total assessment \$10.00.
 Republican Tel. Line No. 102, Joe C. Brennerman, Kalona. Per mile \$9.75; Johnson 3.50, \$34.12; Washington 3, \$29.25; total \$63.37.
 Rex Tel. Line, W. F. Bradshaw, St. Charles. Madison, total assessment \$20.00.
 Rice Township Tel. Co., W. E. Lance, Mt. Ayr. Per mile \$8.50; Ringgold 8.50, total \$72.25.
 Richardson Chapel Line, Cyrus Shelby, Allerton. Per mile \$10.75; Wayne 3.50, total \$37.62.
 Richland Center Tel. Co., Guy W. Kidney, Glidden. Per mile \$8.00; Carroll 11.50, total \$92.00.
 Richland No. 1 Tel. Co., J. W. Kratoska, Chelsea. Per mile \$8.50; Tama 10, total \$85.00.
 Richland Tel. Line, W. L. Lobaugh, Nevada. Story, total assessment \$15.00.
 Richmond Mutual Tel. Co., George A. Eglin, Kalona. Per mile \$16.25; Washington 2, total \$32.50.
 Riden Tel. Co., Carl Friepke, Clarksville. Per mile \$13.25; Butler 2, total \$26.50.
 Ridge Tel. Line, F. H. Davis, Grant. Per mile \$12.00; Montgomery 2.50, total \$30.00.
 Riley Tel. Co., W. H. Riley, Corning. Per mile \$6.00; Adams 10.50, total \$63.00.
 Rima Tel. Co., H. W. Harms, Sumner. Per mile \$8.00; Bremer 11.75, total \$94.00.
 Riverside Mutual Tel. Co., H. R. Collingwood, Victor. Per mile \$8.75; Iowa 11.02, total \$96.42.
 Riverside Rural Tel. Co. of Kossuth & Emmet Counties, Frank Van Dorsten, Armstrong. Per mile \$8.30; Emmet 10, \$83.00; Kossuth 7, \$55.10; total \$141.10.
 Riverside Rural Tel. Line, A. J. Fall, Iowa Falls. Per mile \$12.00; Hardin 3, total \$36.00.
 Riverside Tel. Co., J. H. Wiley, Estherville. Per mile \$8.50; Emmet 2.50, total \$21.25.

Riverside Tel. Co., Will Walsh, Harmony, Minn. Per mile \$10.00; Howard 25, \$2.50; Winnebick 3.75, \$37.50; total \$40.00.
 Riverside Tel. Co., F. Breckenfelder, Lake View. Per mile \$8.00; Sac 7.50, total \$60.00.
 Riverside Tel. Co., Earl Hammond, Hedrick. Per mile \$5.00; Keokuk 6.50, total \$32.50.
 Riverside Tel. Co., J. W. Schrader, Tama. Per mile \$12.00; Tama 3, total \$36.00.
 Riverside Tel. Line, Walter Blagg, Estherville. Per mile \$8.70; Emmet 5.75, total \$50.02.
 River Tel. Co., Will G. Nolte, Ackley. Per mile \$8.00; Hardin 8, total \$64.00.
 Riverton Tel. Line No. 37, Walter H. Mincer, Spencer. Per mile \$8.50; Clay 7.50, total \$63.75.
 Riverview Tel. Co., R. D. Hind, Independence. Per mile \$7.50; Buchanan 6.75, total \$50.62.
 Roberts Farmers Mutual Tel. Line, H. W. Roberts, Drakesville. Per mile \$6.00; Davis 2, total \$12.00.
 Robertson Tel. Co., R. D. Johnson, Robertson. Per mile \$7.00; Hardin 13.75, total \$95.90.
 Rochester Switch Co., Wm. Creps, Atalissa. Per mile \$7.50; Cedar 4, total \$30.00.
 Rochester & Tipton Tel. Co., D. V. Kensinger, Tipton. Per mile \$5.00; Cedar 5, total \$25.00.
 Rock Branch Farmers Mutual Tel. Co., O. A. Sadler, Correctionville. Per mile \$8.00; Woodbury 6, total \$48.00.
 Rock Creek Tel. Line, A. L. Conley, Tipton. Per mile \$15.00; Cedar 2, total \$30.00.
 Rock Glen Tel. Co., L. Turner, Independence. Per mile \$10.00; Buchanan 3.50, total \$35.00.
 Rock Valley Tel. Co., D. S. Forrey, Marshalltown. Per mile \$8.00; Marshall 5, total \$40.00.
 Rock Valley Tel. Co., Rob Haskell, Garwin. Per mile \$6.00; Tama 5, total \$30.00.
 Rock Valley Tel. Co., J. H. Cleverley, Maxwell. Per mile \$8.50; Story 3.75, total \$31.87.
 Rocky Dell Tel. Co., Ida R. Cole, Osceola. Per mile \$10.00; Clarke 4.25, total \$42.50.
 Roe Tel. Line, W. C. Roe, Castana. Per mile \$8.00; Monona 1.50, total \$12.00.
 Rolling Green Tel. Co., L. C. Conrad, Keota. Per mile \$9.00; Keokuk 1.50, \$13.50; Washington 3.25, \$29.25; total \$42.75.
 Rome Branch of Farmers' Mutual Tel. Co., Freeman Messer, Rome. Per mile \$9.00; Henry 6, total \$54.00.
 Roscoe Mutual Tel. Co., Ernest Wimp, Milton. Per mile \$8.00; Davis 6, \$48.00; Van Buren 2, \$16.00; total \$64.00.
 Roscoe Tel. Line No. 2, D. C. Bowles, Pulaaski. Per mile \$8.00; Davis 4.50, total \$36.00.
 Rose Branch & Seven Mile Tel. Line, Calvin Lindeman, Griswold. Per mile \$7.50; Cass 6, \$46.80; Montgomery 2, \$15.60; total \$62.40.
 Rosebud Tel. Line, R. B. White, Cedar Falls. Per mile \$9.00; Black Hawk 8.50, total \$76.50.
 Rosencrans & Brady Line, R. R. Rosencrans, Rowley. Buchanan, total assessment \$5.00.
 Rosedale Tel. Line, Francis Putz, Lacona. Per mile \$13.00; Warren 6, total \$78.00.
 Rose Hill Rural Tel. Co. No. 6, Julian Wymore, Rose Hill. Per mile \$8.00; Mahaska 6.50, total \$52.00.
 Rose Hill Tel. Line, E. Meride, Toledo. Per mile \$8.00; Tama 12, total \$96.00.
 Rosemount Tel. Co., John A. Ripberger, Lacona. Per mile \$10.00; Warren 10, total \$100.00.
 Rose Tel. No. 8, Wm. Horak, Center Point. Per mile \$11.50; Linn 3.75, total \$43.12.
 Rose Valley Tel. Line, Frank J. Kopecky, Cedar Rapids. Per mile \$9.00; Linn 11.25, total \$101.25.
 Rose Valley Tel. Line, John H. Gosch, Wall Lake. Per mile \$9.00; Sac 22.50, total \$202.50.
 Rosgaard, Wm. Tel. Line, Wm. G. Rosgaard, Fairview, S. D. Sioux, total assessment \$5.75.
 Round Prairie Mutual Tel. Co., L. A. Bower, Salem. Per mile \$11.50; Henry 14, \$161.00; Jefferson 29.50, \$339.25; Van Buren 2.50, \$28.75; total \$529.00.
 Rowen Tel. Line, H. Rowen, Union. Per mile \$4.00; Hardin 4, total \$16.00.

Rowley & Sun Prairie Tel. Line, Will Kantz, Rowley. Per mile \$6.00; Buchanan 2.25, total \$21.50.
 "K" Tel. Line, Wm. Olerich, Breda. Per mile \$9.00; Carroll 4.50, \$40.50; Sac 3.50, \$22.25; total \$42.75.
 "K" Tel. Line No. 24, Fred Safley, Traer. Per mile \$8.00; Tama 10, total \$80.00.
 Rural A. Tel. Co. or No. 10, George Snakenberg, Sigourney. Per mile \$10.00; Keokuk 4, total \$40.00.
 Rural Home Tel. Co., Henry Tordoff, Alden. Per mile \$10.00; Franklin 23, \$230.00; Hamilton 2, \$20.00; Hardin 49, \$510.00; Wright 3, \$30.00; total \$890.00.
 Rural Home Tel. Line, Jesse Meyer, Iowa Falls. Per mile \$8.50; Franklin 9, \$76.50; Hardin 9, \$76.50; total \$153.00.
 Rural Home Tel. Line of Oskaloosa No. 56, Mrs. L. J. Stevens, Oskaloosa. Per mile \$10.50; Mahaska 3, total \$31.50.
 Rural Independent Tel. Line, B. F. Sharp, Elmore, Minn. Per mile \$8.00; Kossuth 1.75, total \$14.00.
 Rural Independent Tel. No. 24, Robert Fulton, Wilton Junction. Per mile \$8.50; Muscatine 8, total \$68.00.
 Rural Line 1, Harry Sabin, Algona. Per mile \$7.25; Kossuth 9, total \$65.25.
 Rural Line No. 2, Fred Ratcliffe, Lynnville. Per mile \$7.50; Jasper 4, total \$30.00.
 Rural No. 4, Clyde A. Hanna, Lacey. Per mile \$17.00; Mahaska 1.50, total \$25.50.
 Rural Tel. Line No. 6, Frank Schettler, Larchwood. Per mile \$7.00; Lyon 7, total \$49.00.
 Rural Tel. Line No. 6, Henry J. Hahn, Merrill. Per mile \$10.00; Plymouth \$9.50, total \$95.00.
 Rural Line No. 20 or Deer Creek Tel. Line, James Balvin, Toledo. Tama, total assessment \$5.00.
 Rural Line No. 25, Elmer Lisk, Rose Hill. Per mile \$9.25; Keokuk 5, total \$46.25.
 Rural Tel. Co. No. 55, J. W. Price, Beacon. Per mile \$7.50; Mahaska 5, total \$37.50.
 Rural Line No. 57, Henry Pusteoska, Toledo. Tama, total assessment \$10.50.
 Rural Line No. 97, Frank Veldhingen, Given. Per mile \$10.00; Mahaska 8, total \$80.00.
 Rural Lines Nos. 1907 & 1935, A. J. Altekruze, Muscatine. Per mile \$10.00; Muscatine 3.50, total \$35.00.
 Rural Short Line, Chris Stange, Muscatine. Per mile \$10.00; Muscatine 1.25, total \$12.50.
 Rural Tel. Line No. 7, V. Rainbolt, Gilbert. Per mile \$8.00; Boone 1.25, \$10.00; Story 5.75, \$46.00; total \$56.00.
 Rural Tel. Co. No. 10, John A. Grandia, Leighton. Per mile \$9.50; Mahaska 4.50, total \$42.75.
 Rural Tel. Line No. 12, R. B. Brown, Inwood. Per mile \$10.50; Lyon 2.50, \$26.25; Sioux 2.25, \$23.63; total \$49.88.
 Rural Tel. Line No. 16, John Youngwirth, Wesley. Per mile \$9.00; Kossuth 2.50, total \$85.50.
 Rural Tel. Line No. 25, Ben Hicks, Milo. Per mile \$14.00; Warren 1.63, total \$22.82.
 Rural Tel. Co. No. 31, Frank Lormor, Mt. Auburn. Per mile \$9.00; Benton 2.50, total \$22.50.
 Rural Tel. Line No. 32, F. M. Brethorst, Algona. Per mile \$8.00; Kossuth 11.50, total \$92.00.
 Rural Tel. Line No. 40, E. C. Neunfeldt, Alden. Per mile \$9.50; Hardin 3, total \$28.50.
 Rural Tel. Line No. 41, Albert Berre, Alden. Per mile \$8.00; Hardin 2.50, total \$20.00.
 Rural Tel. Line No. 46, B. M. Thatcher, Oskaloosa. Per mile \$9.00; Mahaska 2.25, total \$29.25.
 Rural Tel. Line No. 62, O. E. Smith, Glvin. Mahaska, total assessment \$21.00.
 Rural Tel. Line No. 74, Andrew Brower, Leighton. Per mile \$10.00; Mahaska 3.75, total \$37.50.
 Russell & Adams Tel. Line, Chester G. Shifer, Chariton. Per mile \$7.50; Lucas 5, total \$37.50.
 Russell & Bethlehem Tel. Line, G. Hull, Russell. Per mile \$8.00; Lucas 5.75, \$46.00; Wayne .75, \$6.00; total \$52.00.
 Russell Chapel Tel. Line, Charles E. Howard, Ottumwa. Per mile \$9.00; Wapello 3, total \$27.00.

Bustler Tel. Co., O. N. Kjerland, Northwood. Per mile \$8.50; Worth 8, total \$68.00.

Ryan Lake Tel. Co., A. M. Brown, Gruver. Per mile \$8.00; Emmet 28, total \$224.00.

St. Charles Farmers' Mutual Tel. Co., G. L. Archer, St. Charles. Per mile \$5.00; Madison 4.50, total \$22.50.

St. Charles & New Virginia Tel. Line, John E. Montgomery, New Virginia. Per mile \$8.00; Madison 1.75, \$14.00; Warren 10.25, \$82.00; total \$96.00.

St. Charles & Peru Farmers' Mutual Tel. No. 1, H. A. Durand, St. Charles. Per mile \$7.00; Madison 11.75, total \$82.25.

St. Charles & Peru Rural Tel. No. 2, A. P. Dowler, St. Charles. Per mile \$7.00; Madison 5, total \$35.00.

St. Charles Short Line, Ira C. Young, St. Charles. Per mile \$11.50; Madison 1.75, total \$20.12.

St. Donatus Tel. Line, Ed Rubel, St. Donatus. Per mile \$6.00; Jackson 11, total \$66.00.

St. Mary's Eastern Tel. Line, F. P. Nicholl, Indianola. Per mile \$9.00; Warren 4.50, total \$40.50.

St. Marys & Hufty Tel. Line, N. T. Nixon, St. Charles. Per mile \$9.00; Warren 7.25, total \$65.25.

St. Marys & Southwestern Tel. Line, Paul Laird, St. Charles. Per mile \$17.00; Warren 3.25, total \$52.02.

St. Marys & Western Tel. Line, Barney Wilgenbusch, St. Marys. Warren, total assessment \$25.00.

Salem Tel. Line, Howard Threlkeld, Chariton. Per mile \$7.50; Lucas 10, total \$75.00.

Salina & Glendale Tel. Line, Charles Stephenson, Lockridge. Per mile \$10.00; Jefferson 6.50, total \$65.00.

Salina Tel. Line, T. P. Johnson, Fairfield. Per mile \$11.00; Jefferson 3, total \$33.00.

Salt Creek Tel. Line, E. A. Swatosh, Belle Plaine. Per mile \$7.00; Tama 8, total \$56.00.

Sand Burr Tel. Line, J. N. Bates, Vinton. Per mile \$9.50; Benton 3, total \$28.50.

Sand Cove & New Albin Tel. Co., George Hammell, New Albin. Per mile \$7.50; Allamakee 14, total \$105.00.

Sand Hill Rural Tel. Co., G. E. Baker, Moscow. Per mile \$6.25; Cedar 8, \$50.00; Muscatine 1, \$6.25; total \$56.25.

Sand Ridge Tel. Line, R. T. Miller, Marshalltown. Per mile \$8.40; Marshall 6, total \$50.40.

Sardina Tel. Line, John J. Milbach, Walker. Per mile \$7.50; Buchanan 3.25, \$24.37; Linn .75, \$5.63; total \$30.00.

Sattre Tel. Co., N. O. Aschern, Decorah. Per mile \$8.50; Allamakee 2, \$17.00; Winneshiek 11, \$93.50; total \$110.50.

Sauer Tel. Co., John C. Linder, Hartley. Per mile \$8.00; O'Brien 14.50, \$116.00; Osceola 1, \$8.00; total \$124.00.

Science Hill Tel. Line, Frank Dowles, St. Charles. Per mile \$14.00; Madison .13, \$1.82; Warren 4.50, \$63.00; total \$64.82.

Scotland Mutual Tel. Line No. 2, Matt Gent, South English. Per mile \$8.00; Keokuk 8, total \$64.00.

Scott & Cedar Counties Tel. Line, J. H. Stoeven, New Liberty. Per mile \$8.50; Cedar 2.33, \$19.80; Scott 1.33, \$11.30; total \$31.10.

Scott Farmers' Tel. Line, H. W. Bird, Stanley. Per mile \$8.00; Fayette 5, total \$40.00.

Scott Farmers' Tel. Co. No. 5, W. L. Anderman, Stanley. Per mile \$9.50; Buchanan 1.08, \$10.26; Fayette 6.50, \$61.75; total \$72.01.

Scott Tel. Line (Seventy-Six Line), W. R. Scott, Muscatine. Per mile \$8.00; Muscatine 2, total \$16.00.

Scott Township Tel. Co., Wm. H. Hunter, Iowa City. Per mile \$13.00; Johnson 7.12, total \$92.56.

S. D. S. Tel. Line, E. A. Dunlap, Winthrop. Buchanan, total assessment \$11.00.

Senne Tel. Line, Harm Harringa, Titonka. Per mile \$7.00; Hancock 6.75, \$47.25; Kossuth 6, \$42.00; Winnebago 3.25, \$22.75; total \$112.00.

Seventy-Six Mutual Tel. Co., J. E. Powell, Keota. Per mile \$10.00; Washington 14, total \$140.00.

Seventy-Six Tel. Line, C. T. McCabe, Muscatine. Per mile \$4.00; Muscatine 6, total \$24.00.

Seventy-Six Township Tel. Co. No. 1, O. E. Eichelburger, Letts. Per mile \$10.00; Muscatine 3.50, total \$35.00.

Sewal & Enright Tel. Line, G. E. Bettis, Sewal. Per mile \$10.00; Wayne 5, total \$50.00.

Sewal & Kniffin Tel. Co., T. J. Yeager, Sewal. Per mile \$14.00; Wayne 2.83, total \$39.62.

Sewal & Miller Tel. Line, C. H. Calif, Sewal. Per mile \$8.00; Wayne 7, total \$56.00.

Sewal Northeastern Tel. Co., B. E. Hancox, Corydon. Per mile \$10.75; Wayne 5, total \$53.75.

Sewal & Powersville Tel. Co., Scott Whiteley, Sewal. Per mile \$8.00; Wayne 5.50, total \$44.00.

Sewal & St. John Tel. Line, W. S. Miller, Seymour. Per mile \$9.00; Wayne 15.50, total \$139.50.

Sexton Tel. Line No. 1, Emmet Paetz, Algona. Per mile \$10.00; Kossuth 6, total \$60.00.

Shalla Tel. Co., Elmer Shalla, Kalona. Per mile \$7.00; Washington 8, total \$56.00.

Shambaugh & College Springs Tel. No. 2, J. R. Prest, College Springs. Per mile \$10.00; Page 8.50, total \$85.00.

Shambaugh Southwestern Tel. Co., Will Phipps, Shambaugh. Per mile \$9.00; Page 3.50, total \$31.50.

Shannon City & Southwestern Mutual Tel. Line, Fred S. Wolfe, Diagonal. Per mile \$9.00; Ringgold 9, total \$81.00.

Sharon Tel. Co., R. W. Patterson, Kalona. Per mile \$15.00; Johnson 137.25, \$2,068.75; Washington 1.50, \$22.50; total \$2,087.25.

Shelby Short Line, A. E. Pearcy, Weldon. Per mile \$7.50; Clarke 2.50, total \$18.75.

Shell Rock Diagonal Rural Tel. Line, J. A. Serfers, Shell Rock. Per mile \$8.00; Butler 8, total \$64.00.

Shell Rock Tel. Line No. 82, Grace Myers, Shell Rock. Per mile \$9.50; Butler 5.33, total \$50.63.

Shell Rock Valley Tel. Line, S. J. Sherman, Nora Springs. Per mile \$10.00; Cerro Gordo 4.50, total \$45.00.

Sheridan Grinnell Tel. Line 30, Lyle Herman, Malcom. Per mile \$6.00; Poweshiek 16.50, total \$99.00.

Sheridan Independent Tel. Line, H. W. Shope, Malcom. Per mile \$8.00; Poweshiek 5, \$40.00; Tama 7, \$56.00; total \$96.00.

Sheridan & Malcom Tel. Line, E. G. Baustian, Malcom. Per mile \$7.00; Poweshiek 11, total \$77.00.

Sheridan No. 1 Tel. Co., Emil Duncomner, Cleghorn. Per mile \$10.50; Cherokee 4.50, total \$47.25.

Sheridan & Tama Tel. Co., Edgar Stimson, Malcom. Per mile \$7.00; Poweshiek 11, \$77.00; Tama 9, \$63.00; total \$140.00.

Sheridan Township Tel. Line No. 9917, Edward Jens, Davenport. Per mile \$8.00; Scott 7, total \$56.00.

Sherman Rural Tel. Line 17, A. M. Lemke, Irvington. Per mile \$7.00; Kossuth 15, total \$105.00.

Sherman Tel. Co., Teunis Maassen, Maurice. Per mile \$13.00; Plymouth 2, \$26.00; Sioux 56, \$728.00; total \$754.00.

Sherod Tel. Co., John H. Lacey, Promise City. Per mile \$7.50; Wayne 10, total \$75.00.

Sherrets Line, John Sherrets, Quasqueton. Per mile \$11.50; Buchanan .50, total \$5.75.

Shiloh Mutual Tel. Co., John O. Kones, Grundy Center. Per mile \$8.00; Grundy 7.87, total \$62.96.

Short Four Tel. Co., Ardie Otterman, Toledo. Tama, total assessment \$13.00.

Short Line, Obo Haupt, Wellsburg. Per mile \$12.70; Grundy 3, total \$38.10.

Short Line No. 1, Tel. Co., N. C. Hott, Independence. Per mile \$6.75; Buchanan 4, total \$27.00.

Short Line Tel. Co., W. M. Johannsen, Sutherland. Per mile \$7.00; O'Brien 7, total \$49.00.

Short Line Tel., H. G. Harmon, Hampton. Per mile \$6.00; Franklin 4.50, total \$27.00.

Short Line Tel. Co., John Ludwig, Remsen. Per mile \$15.00; Plymouth 4, total \$60.00.

Short Line Tel. Line No. 23, J. R. Elliott, Russell. Lucas, total assessment \$33.00.

Shunem Mutual Tel. Line, Otto Porter, Bloomfield. Per mile \$8.50; Davis 5.35, total \$45.55.

Siam & Braddyville Tel. Line, Guy H. Stipe, Braddyville. Per mile \$12.00; Page 3.98, total \$47.76.

Siloam Springs Tel. Line, Charles S. Smith, Iowa Falls. Per mile \$10.00; Hardin 3, total \$30.00.

Silver Creek Farmers' Tel. Co., J. J. Deeny, Waukon. Per mile \$9.00; Allamakee 8, total \$72.00.

Silver Creek Tel. Line, J. W. Lipe, Lacona. Per mile \$8.00; Lucas 4, total \$32.00.

Silver Lake & Bristol Tel. Co., R. B. Groe, Lake Mills. Per mile \$9.00; Winnebago 2, \$18.00; Worth 38.50, \$346.50; total \$364.50.

Silver Street Tel. Co., Delbert Dolson, Ellston. Per mile \$6.75; Ringgold 8, \$54.00; Union 3, \$20.25; total \$74.25.

Sinn Tel. Line, J. S. Mark, Osceola. Per mile \$8.00; Clarke 2, \$16.00; Madison 1.45, \$11.60; total \$27.60.

Sioux Valley Tel. Co., Oscar L. Hansen, Moorhead. Per mile \$9.00; Monona 15, total \$135.00.

Six Mile Grove Tel. Co., H. B. Griffin, Traer. Per mile \$9.00; Tama 13.25, total \$119.25.

Six Mile Tel. Line, Homer H. Hull, Oskaloosa. Per mile \$8.00; Mahaska 5.50, total \$44.00.

Slater Private Line, G. W. Slater, Denison. Crawford, total assessment \$8.50.

Slide Rock Line, W. E. Tallman, Anamosa. Per mile \$8.50; Jones 5.75, total \$48.88.

Slosson Rone Tel. Co., Carl T. Rone, Northwood. Worth, total assessment \$11.00.

Smoky Hollow Tel. Co., A. S. Nettleton, Montpelier. Per mile \$8.00; Muscatine 5.25, total \$42.00.

Smymna & Derby Tel. Co., W. P. Wolverton, Derby. Per mile \$7.50; Clarke 6.25, \$46.88; Lucas 6.75, \$50.62; total \$97.50.

Smymna & Weldon Tel. Co., T. B. Jamison, Weldon. Per mile \$9.00; Clarke 8, total \$72.00.

Snake Hollow Tel. Line, Lewis E. Yoder, Kalona. Per mile \$9.00; Washington 6, total \$54.00.

Solon Northwestern Tel. Line, Milo Janko, Solon. Per mile \$9.00; Johnson 7.50, total \$67.50.

Solon & Sandy Hook Tel. Co., F. A. Steinbrech, Solon. Per mile \$9.00; Johnson 9.50, total \$85.50.

Sonora Tel. Co. No. 18, Edgar J. Harris, Grinnell. Per mile \$8.50; Poweshiek 7.10, total \$60.35.

Souder and White Tel. Line, H. A. Souder, Clio. Per mile \$9.00; Wayne 1, total \$9.00.

South Avery Tel. Line, Ira M. Fisher, Albia. Per mile \$6.00; Monroe 6.25, total \$37.50.

South Bend Tel. Co., Emil Ewaldt, Sutherland. Per mile \$8.50; O'Brien 9.50, total \$80.75.

South Breda Tel. Line, George Grinsman, Arcadia. Per mile \$8.50; Carroll 7.75, total \$65.87.

South Cairo Tel. Line, J. B. Thompson, Jewell. Per mile \$10.00; Hamilton 5, total \$50.00.

South Carrollton Tel. Line, John Annear, Dedham. Per mile \$4.30; Carroll 10, total \$43.00.

South Center Street Tel. Co., Wm. F. Stalzer, Marshalltown. Per mile \$7.00; Marshall 3, total \$21.00.

South Chequest Tel. Line, W. L. Carruthers, Keosauqua. Per mile \$10.00; Van Buren 5, total \$50.00.

South Chester & Grinnell Tel. Line No. 20, Walter Hink, Grinnell. Per mile \$7.00; Poweshiek 9, total \$63.00.

South Clark Mutual Tel. Co., George Hansen, Dysart. Per mile \$10.00; Tama 7.75, total \$77.50.

South Cotter Tel. Co., Wm. Owen, Columbus Junction. Per mile \$10.00; Louisa 4.25, total \$42.50.

South Cresco Tel. Co., F. L. Miller, Algona. Per mile \$10.00; Kossuth 23, total \$230.00.

South Division North Coon Mutual Tel. Co., C. Jurgens, Glidden. Per mile \$8.25; Carroll 10, total \$82.50.

South Douglas Tel. Line, W. B. Barker, Corning. Per mile \$6.00; Adams 8.50, total \$51.00.

Southeastern Tel. Co., H. B. Phillips, West Liberty. Per mile \$8.00; Muscatine 6, total \$48.00.

Southeastern Tel. Line, J. A. Nevill, Clearfield. Per mile \$10.00; Taylor 3.50, total \$35.00.

Southeastern Tel. Line No. 3, J. H. Cyka, Pocahontas. Per mile \$14.00; Pocahontas 6, total \$84.00.

Southeast Lincoln Tel. Co., Clyde Stewart, Indianola. Per mile \$8.50; Warren 3.50, total \$29.75.

Southeast Rural Tel. Line No. 89, Mike Besch, Whittemore. Per mile \$8.00; Kossuth 9, total \$72.00.

South East Tel. Co. No. 2, Glenn Cappeck, Laurens. Per mile \$9.50; Pocahontas 5, total \$47.50.

South East Tel. Co. No. 19, Loyal D. Newell, Laurens. Per mile \$10.00; Pocahontas 6.50, total \$65.00.

South English Tel. Line No. 1, Harley F. Blaylock, South English. Per mile \$10.50; Keokuk 7, total \$73.50.

South English Mutual Tel. Line No. 11, Frank Miller, South English. Per mile \$7.00; Keokuk 3.50, total \$24.50.

South English Mutual Tel. Line No. 20, A. J. Fitzsimmons, South English. Per mile \$16.00; Keokuk 1.75, total \$28.00.

South English Tel. Line No. 42, Albert Roland, South English. Per mile \$9.00; Keokuk 5, total \$45.00.

Southern Mutual Farmers Tel. Line, A. E. Finley, Bloomfield. Per mile \$9.00; Davis 9.75, total \$87.75.

South Fork Line, Paul Sletoff, Alden. Per mile \$8.00; Hardin 4.25, total \$34.00.

South Fork Tel. Co. No. 9, Charley Roberts, Promise City. Per mile \$8.00; Wayne 5.50, total \$44.00.

South Franklin Tel. Line, John Behrends, Wiota. Per mile \$12.00; Cass 5, total \$60.00.

South Garfield Tel. Co., F. L. Jackson, Yetter. Per mile \$10.00; Calhoun 9.65, \$96.50; Sac 35, \$3.50; total \$100.00.

South Graham Tel. Co., Edw. J. Murphy, Iowa City. Per mile \$8.50; Johnson 9, total \$76.50.

South Harmony Tel. Line, Wm. G. Weber, Dorchester. Per mile \$9.00; Allamakee 8, total \$72.00.

South Hickory Grove Central Tel. Line No. 2, O. P. Walker, Newburg. Per mile \$7.00; Jasper 7.50, total \$52.50.

South Jasper Mutual Tel. Line, Orris B. Salisbury, Glidden. Per mile \$8.00; Carroll 14, total \$112.00.

South Lebanon Tel. Co., S. J. Beeler, Milton. Per mile \$9.00; Van Buren 4.50, total \$40.50.

South Lincoln Tel. Line, Paul E. Milnes, Chariton. Per mile \$11.00; Lucas 5, total \$55.00.

South Madison Farmers Tel. Co., P. E. Gavle, Decorah. Per mile \$10.50; Winnebago 23, total \$294.00.

South Nichols Tel. Co., James Dean, Nichols. Per mile \$9.00; Muscatine 8, total \$72.00.

South Orleans Farmers Tel. Co., Eben Teetshorn, Ridgeway. Per mile \$8.50; Howard 4, \$34.00; Winneshiek 19, \$161.00; total \$195.00.

South Patterson & St. Charles Tel. Co., C. W. Daggert, St. Charles. Per mile \$5.50; Madison 6.50, total \$55.25.

South Pine Tel. Co., Mrs. Pearl Glenny, Union. Per mile \$9.50; Hardin 3.50, total \$33.25.

South Pleasant Run Tel. Co., Will Husak, Toledo. Per mile \$11.00; Tama 2, total \$22.00.

South Pleasant Tel. Line, Fred H. Panther, Eldora. Per mile \$10.50; Hardin 6.50, total \$68.25.

South Prairie Mutual Tel. Co., W. J. Barclay, West Liberty. Per mile \$13.00; Johnson 3.50, \$45.50; Muscatine 22, \$286.00; total \$331.50.

South River Mutual Tel. Co., F. E. Burgus, Murray. Per mile \$7.50; Clarke 12.50, total \$93.75.

South River Tel. Co., V. W. Ruble, Indianola. Per mile \$7.50; Warren 3.75, total \$28.12.

South Rome Tel. Line, A. V. Holley, Rome. Per mile \$9.00; Henry 5, total \$45.00.

South Rural No. 87 Line, August Vandt, Whittemore. Per mile \$11.00; Kossuth 3.33, total \$36.63.

South Rural Tel. Line, F. F. Stoltenberg, Mason City. Per mile \$9.00; Cerro Gordo 7.50, total \$67.50.

South Side Farmers Mutual Tel. Co., C. F. Kolp, Paullina. Per mile \$9.00; Cherokee 4, \$36.00; O'Brien 6, \$54.00; total \$90.00.

South Side Tel. Line, George G. Burton, Cedar Rapids. Linn, total assessment \$20.00.

South Side Tel. Line, Edward Gruben, Garner. Per mile \$9.00; Hancock 2, total \$18.00.

South Sixth Street Tel. Line, L. H. Patterson, Marshalltown. Per mile \$15.00; Marshall 1.50, total \$12.50.

South Stanhope Tel. Line, Archie Petersen, Stanhope. Per mile \$10.00; Boone 6.25, \$62.50; Hamilton 8.75, \$87.50; total \$150.00.

South Summit Tel. Line, Leslie Schwenke, Adair. Per mile \$5.75; Adair 8, total \$46.00.

South Tel. Line, R. T. Dotson, Wapello. Per mile \$11.00; Louisa 3, total \$33.00.

South Valley Tel. Line, Edd Livingston, Glidden. Per mile \$6.50; Carroll 9.75, total \$63.75.

South Ventura Tel. Line, Lawrence L. Bless, Ventura. Per mile \$9.00; Cerro Gordo 19, \$171.00; Hancock 1, \$9.00; total \$180.00.

South View Tel. Line No. 92, Herman Tegtmeyer, Tripoli. Per mile \$7.50; Bremer 7.50, total \$56.25.

South Viking Tel. Co., M. H. Amus, Rake. Per mile \$10.00; Winnebago 6, total \$60.00.

South West Clarke Mutual Tel. Co., Frank Havran, Dysart. Per mile \$7.50; Tama 6.75, total \$50.62.

Southwestern Mutual Tel. Co., Wm. F. Norden, Guernsey. Per mile \$9.00; Poweshiek 6, total \$54.00.

Southwestern Tel. Co., W. D. Bloethe, Victor. Per mile \$8.50; Iowa .75, \$6.37; Poweshiek 7.75, \$65.88; total \$72.25.

Southwestern Tel. Co., Russell Boor, Woodburn. Per mile \$12.00; Clarke 3.50, total \$42.00.

Southwestern Tel. Co., L. H. Ryan, Bloomfield. Per mile \$10.00; Davis 20.63, total \$206.30.

Southwestern Tel. Co., W. O. Slevens, Newell. Per mile \$7.50; Buena Vista 22, total \$165.00.

Southwestern Tel. Co., H. H. Brown, Maquoketa. Per mile \$9.00; Jackson 5.50, total \$49.50.

Southwestern Tel. Co., Dwight Freel, Pleasantville. Per mile \$9.00; Marion 2.50, total \$22.50.

Southwestern Tel. Co. No. 1, G. G. Anderson, Laurens. Per mile \$10.00; Pocahontas 11, total \$110.00.

Southwestern Tel. Line, C. C. Dillon, South English. Per mile \$14.00; Keokuk 3, total \$42.00.

Southwestern Tel. Line, Arthur Medearis, Lacona. Per mile \$9.00; Lucas 4.50, total \$40.50.

Southwestern Tel. Line, Joseph A. Gullikson, Northwood. Per mile \$8.00; Worth 12.75, total \$102.00.

South West Malcom Tel. Co. Line 67, J. L. Carpenter, Malcom. Per mile \$10.00; Poweshiek 7, total \$70.00.

Southwest Miller Tel. Line, Clyde Swain, Union. Per mile \$8.50; Hardin 5.75, \$48.87; Marshall .75, \$6.37; total \$55.25.

Southwest Mutual Tel. Co., Arthur Lindgren, Marathon. Per mile \$10.00; Buena Vista 7.75, total \$77.50.

South West Mutual Tel. (300 Line), Dale W. Kremer, Wapello. Per mile \$8.00; Louisa 3.25, total \$26.00.

Southwest No. 2 Tel. Co., W. J. Ryan, Albert City. Per mile \$8.00; Buena Vista .50, \$4.00; Pocahontas 9.50, \$76.00; total \$80.00.

Southwest Putnam Farmers' Mutual Tel. Co., Albert J. Hahn, Aurora. Per mile \$10.00; Buchanan 1.50, \$15.00; Fayette 5.38, \$53.80; total \$68.80.

South West Short Line, Oscar Prahm, Rowley. Per mile \$7.00; Buchanan 5.50, total \$38.50.

South West Tel. Line, M. Y. Y. Graham, Barnes City. Per mile \$8.00; Mahaska 8, total \$40.00.

South Whittemore Tel. Co., F. J. Balgeman, West Bend. Per mile \$11.00; Kosciusko 6.25, total \$68.75.

South Woden Tel. Co., T. J. Ormsby, Britt. Per mile \$10.00; Hancock 10.50, total \$105.00.

Spencer Tel. Line, Dan Clarke, Bevington. Warren, total assessment \$10.00.

Spirit Lake Rural Tel. Line, Tracey Estes, Spirit Lake. Per mile \$10.00; Dickinson 12, total \$120.00.

Spirit Lake & Superior Rural Tel. Line, Frank Nee, Spirit Lake. Per mile \$9.00; Dickinson 14, total \$126.00.

Spring Branch Tel. Co., Wm. Merkel, Story City. Per mile \$13.00; Story 3.75, total \$48.75.

Spring Brooks Tel. Co., W. F. Tigges, Peterson. Per mile \$9.00; Buena Vista 8.50, \$76.50; Cherokee 13.50, \$121.50; Clay 2, \$18.00; total \$216.00.

Spring Cedar Mutual Tel. Co., A. D. Castor, Larrabee. Per mile \$7.50; Cherokee 24.50, total \$183.75.

Spring Creek Farmers Mutual Tel. Lines Nos. 7, 8, & 10, Emil J. Schroeder, Gladbrook. Per mile \$12.00; Marshall 4.50, \$54.00; Tama 10.50, \$126.00; total \$180.00.

Springdale & Rochester Tel. Lines, Fred Clemmons, West Liberty. Per mile \$10.00; Cedar 10.50, total \$105.00.

Springdale Tel. Line, Ed Schnader, Griswold. Per mile \$8.00; Cass 6.95, \$55.60; Montgomery .75, \$6.00; total \$61.60.

Springdale Tel. Line, H. A. Searle, Marshalltown. Per mile \$4.00; Marshall 4.50, total \$18.00.

Springfield Rural Tel. Co., S. F. Blome, Elmore, Minn. Per mile \$7.50; Kosciusko 16, total \$120.00.

Spring Grove Co-operative Tel. Ass'n., Harold J. Debs, Farmersburg. Per mile \$8.50; Clayton 5.25, total \$44.62.

Springhill Tel. Co., Albert Kent, Lucas. Per mile \$9.00; Lucas 7, total \$63.00.

Springhill Tel. Co., Henry Willemssen, Kilduff. Per mile \$8.00; Jasper 6, total \$48.00.

Spring Valley Tel. Line, F. L. Fromm, Garwin. Per mile \$9.50; Tama 3.50, total \$33.25.

Spring Valley Tel. Line, J. W. Melloy, Marshalltown. Per mile \$8.00; Marshall 6, total \$48.00.

Spring Valley Tel. Line, J. E. Haehlen, Marion. Per mile \$7.50; Linn 7.50, total \$56.25.

Springville & Northern Tel. Line, E. W. Hoge, Springville. Per mile \$8.00; Linn 8, total \$64.00.

Springville Short Line, James A. Reed, Springville. Linn, total assessment \$10.00.

Square Deal Tel. Co. No. 4, J. A. Bawn, Parkersburg. Per mile \$7.50; Butler 4, \$30.00; Grundy 3, \$22.50; total \$52.50.

Square Deal Tel. Line No. 14, Claude Cavender, New Market. Per mile \$9.50; Taylor 9, total \$85.50.

Square Deal Tel. Co. No. 24, J. A. Bawn, Parkersburg. Per mile \$8.50; Butler 2.50, \$21.25; Grundy 5, \$42.50; total \$63.75.

Stanhope Jewell Interurban Tel. Co., R. J. Wilson, Jewell. Per mile \$9.00; Hamilton 13, total \$117.00.

Stanhope Lake Center Tel. Co., E. J. Fardal, Stanhope. Per mile \$11.00; Hamilton 26, total \$286.00.

Stanley Tel. Line No. 1 & 2, Roy M. Zabriskie, Stanley. Per mile \$10.00; Buchanan 5, total \$50.00.

Star Line Tel. Co., Ernest Melberg, Norway. Per mile \$8.00; Benton 3.50, total \$28.00.

Star Line Tel. Co., George F. Wacha, Toledo. Per mile \$8.00; Tama 11.75, total \$94.00.

Star Line Tel. Co., Carl R. McClelland, Osceola. Per mile \$8.00; Clarke 11, \$88.00; Warren 3, \$24.00; total \$112.00.

Star Mutual Tel. Co., S. C. Augspinger, Pulaaski. Per mile \$9.00; Davis 4.25, total \$38.25.

Star Rural Tel. Co. No. 1, Louie Newhart, Richland. Per mile \$9.50; Keokuk 4, total \$38.00.

Star Tel. Co., R. J. Turner, Shell Rock. Per mile \$8.00; Butler 12, total \$96.00.

Star Tel. Co., Will Clark, Tama. Per mile \$9.50; Tama 12.50, total \$118.75.

Star Tel. Co., Edd Steffen, Garwin. Per mile \$13.00; Tama 2.25, total \$29.25.

Star Tel. Co., A. R. Cain, Clear Lake. Per mile \$10.00; Cerro Gordo 27, total \$270.00.

Star Tel. Co., Jona Egli, Rome. Per mile \$10.00; Henry 6.50, \$65.00; Jefferson 1, \$10.00; total \$75.00.

Star Tel. Line, Harold Schuler, Griswold. Per mile \$11.00; Cass 2.30, \$25.30; Montgomery .20, \$2.20; total \$27.50.

Star Tel. Line, Earl Van Camp, Muscatine. Per mile \$9.00; Muscatine 4, total \$36.00.

Star Tel. Line, B. G. Schettler, Breda. Per mile \$10.00; Carroll 6, total \$60.00.

Star Tel. Line, Charles T. Cummins, Winterset. Per mile \$8.00; Madison 3, total \$24.00.

Star Tel. Line, G. H. Lade, Garner. Per mile \$13.00; Hancock 4.75, total \$61.75.

Star Tel. Line of Miller, Evon Evonson, Forest City. Per mile \$9.00; Hancock 1.75, total \$15.75.

Star Tel. Line No. 1, Roy D. Nurdyke, Richland. Per mile \$10.00; Keokuk 3, total \$30.00.

State Center & Rhodes Tel. Line, F. R. Preston, State Center. Per mile \$9.50; Marshall 3, total \$28.00.

State Line Mutual Tel. Co., Paul Miner, Eltzen, Minn. Per mile \$9.00; Allamakee 6.50, total \$58.50.

State Line Tel. Co., Orlando T. Lee, Newhouse, Minn. Per mile \$8.50; Winneshiek 4.25, total \$36.12.

State Line Tel. Co., Ernst Hyre, Estherville. Per mile \$7.00; Emmet 10, total \$70.00.

State Line Tel. Co., B. A. Florea, Blockton. Per mile \$11.00; Ringgold 2.25, \$24.75; Taylor 2.75, \$30.25; total \$55.00.

State Line Tel. Line, Bruce Cavitt, Mt. Sterling. Per mile \$10.85; Van Buren 7.50, total \$81.35.

State Road Independent Tel. Line, W. H. Henry, Victor. Per mile \$10.00; Iowa 4, total \$40.00.

State Road Tel. Co., Isaac Nelson, Corydon. Per mile \$9.50; Wayne 6, total \$57.00.

State Road Tel. Co. No. 11, Harry C. Vogt, Grinnell. Per mile \$5.25; Poweshiek 4, total \$21.00.

State Road Tel. Line, Peter J. Goffney, Winthrop. Per mile \$10.00; Buchanan 7, total \$70.00.

Steady Run Mutual Tel. Line, J. O. Spry, Hedrick. Per mile \$10.00; Keokuk 18.50, total \$185.00.

Steuken Farmers' Mutual Tel. Line, W. G. Rudd, Bloomfield. Per mile \$9.00; Davis 9, total \$81.00.

Stoddard, Bertel M. Private Tel. Co., Bertel M. Stoddard, Sloan. Per mile \$7.00; Woodbury 7, total \$49.00.

Stony Hill Tel. Co., L. D. Hitch, Elgin. Per mile \$10.00; Fayette 3.25, total \$32.50.

Stony Point Tel. Co., Charles Houseman, Cedar Rapids. Linn, total assessment \$13.50.

Stony Point Tel. Co., Chester A. Millsiegle, St. Charles. Per mile \$9.00; Warren 7.25, total \$65.25.

Storm Creek Tel. Line, John A. Baumhover, Carroll. Per mile \$10.00; Carroll 14, total \$140.00.

Straight Line (West End), H. A. Goulding, Luzerne. Per mile \$8.00; Benton 3.85, total \$30.80.

Strand Mutual Tel. Line, Martin Danielson, Carbon. Per mile \$6.00; Adams 9.50, total \$57.00.

Stringtown Mutual Tel. Co., R. D. McRae, Pleasantville. Per mile \$8.00; Marion 5, total \$40.00.

Stringtown Tel. Co., A. H. Rogers, Lenox. Per mile \$8.00; Adams 8, \$64.00; Taylor 1, \$8.00; total \$72.00.

Stringtown Tel. Line, G. G. Hole, Peru. Per mile \$13.00; Madison 1.50, total \$19.50.

Stroble, Enoch Private Line, E. Stroble, Bevington. Ringgold, total assessment \$5.00.

Successful Tel. Line, James Butler, Whittemore. Per mile \$8.50; Kossuth 7.50, total \$63.75.

Success Tel. Line, J. J. Caslavka, Traer. Per mile \$11.25; Tama 11.25, total \$126.58.

Sugar Creek Tel. Co., B. C. Buck, Grinnell. Per mile \$7.00; Jasper 7, total \$49.00.

Sugar Creek Tel. Co., Carl Winteroud, Garwin. Per mile \$7.50; Tama 7.50, total \$56.25.

Sugar Creek Tel. Line, C. W. Kiser, Wilton Junction. Per mile \$5.00; Cedar 9.25, total \$41.25.

Sugar Grove Tel. Line, W. G. Klimeck, Mt. Vernon. Per mile \$8.50; Linn 6.50, total \$55.25.

Summers Tel. Line, Frank Dolezal, Marshalltown. Per mile \$7.00; Marshall 2, total \$14.00.

Summer Township Tel. Co., L. J. Webb, Independence. Per mile \$9.00; Buchanan 4.50, total \$40.50.

Summit Hill Tel. Co., Will L. Rowland, Iowa City. Per mile \$14.00; Johnson 14, total \$196.00.

Summit Tel. Line No. 70, Carl Fernald, Winthrop. Per mile \$8.00; Buchanan 6, total \$48.00.

Sunbury No. 13 Tel. Line, John Klahn, Wilton Junction. Per mile \$10.00; Cedar 5.25, total \$52.50.

Sunny Side Tel. Ass'n, L. V. Smith, Grant. Per mile \$9.00; Cass 5.50, total \$49.50.

Sunnyside Tel. Co., William Reager, Primghar. Per mile \$10.00; O'Brien 2.50, total \$25.00.

Sunny Side Tel. Co., Lewis Dietze, North English. Per mile \$3.00; Iowa 7.75, total \$23.25.

Sunny Side Tel. Line, E. J. Syverud, Inwood. Per mile \$8.50; Lyon 4.50, total \$38.25.

Sunny Side Tel. Line, P. J. Cunningham, North English. Per mile \$8.50; Iowa 5.25, total \$44.62.

Sunset Tel. Line, A. E. Urfer, Brooklyn. Per mile \$9.00; Poweshiek 5, total \$45.00.

Surprise Valley Mutual Tel. Line, W. V. Durst, Wellman. Per mile \$9.00; Washington 10, total \$90.00.

Sutherland & Calumet Tel. Co., Albert Mehrens, Calumet. Per mile \$8.00; O'Brien 7.25, total \$58.00.

Sutherland & Spring Township Tel. Co., L. G. Flinders, Sutherland. Per mile \$8.00; Cherokee 4.75, \$38.00; O'Brien 4.75, \$38.00; total \$76.00.

Swamp Angel Mutual Tel. Co., J. W. Shelton, Bloomfield. Per mile \$7.00; Davis 8, total \$56.00.

Swan Lake Tel. Line, H. Hall, Maple Hill. Per mile \$7.50; Emmet 36, total \$270.00.

Swan Lake Tel. Line, J. T. Summerson, Dawson. Per mile \$9.00; Dallas 7.50, total \$67.50.

Swea City Rural Tel. Co., O. L. Thoreson, Swea City. Per mile \$9.00; Kossuth 22, total \$198.00.

Swea City & Seneca Tel. Line, C. M. Christiansen, Swea City. Per mile \$8.00; Kossuth 12.50, total \$100.00.

Swea Tel. Line No. 7, H. O. Iverson, Swea City. Per mile \$8.25; Kossuth 10, total \$82.50.

Swedish American Tel. Line, Fay Galbraith, Albert City. Per mile \$10.00; Buena Vista 10.25, \$102.50; Pocahontas 3.87, \$38.70; total \$141.20.

Swedish Stub Line, C. D. Wenell, Laurens. Per mile \$10.00; Buena Vista 4.50, \$45.00; Pocahontas 4.50, \$45.00; total \$90.00.

Sweets Mutual Tel. Co., W. N. Van Tuyl, Webster. Per mile \$8.00; Keokuk 7.50, total \$60.00.

Swifts Tel. Co., Fred Grauer, Marcus. Per mile \$9.00; Cherokee 13.50, total \$121.50.

Tama & Potter Tel. Co., John Borisky, Tama. Per mile \$8.00; Tama 10.50, total \$84.00.

Tate Ridge Tel. Co., C. H. Van Cleave, Albia. Per mile \$7.00; Monroe 7, total \$49.00.

Taylor Line No. 47, S. A. Wilhite, Keswick. Keokuk, total assessment \$5.00.

Taylor Tel. Line, Robert Carson, Leland. Per mile \$6.00; Winnebago 11, total \$66.00.

Te Bockhorst Farm Mutual Tel., Henry Te Bockhorst, Washington. Per mile \$11.50; Washington 5, total \$57.50.

Teeds Grove Tel. Co., Leon Walker, Miles. Per mile \$8.50; Clinton .25, \$2.13; Jackson 8.75, \$74.37; total \$76.50.

Telegraph Road Tel. Line, Gus Levetzow, Davenport. Per mile \$18.00; Scott 2, total \$36.00.

Telephone Line No. 3, Art Shaw, Oskaloosa. Per mile \$20.00; Mahaska 1.50, total \$30.00.

Telephone Line No. 6, Al Veldkamp, Inwood. Per mile \$8.00; Lyon 4.50, total \$35.50.

Telephone Line No. 11, J. L. Lidtka, Malcom. Per mile \$16.00; Poweshiek 1.50, total \$24.00.

Telephone Line K. No. 11, Russell Ditsworth, Swea City. Per mile \$7.50; Kossuth 6.50, total \$48.75.

Telephone Line No. 14, Leo C. Bernhard, Bancroft. Per mile \$8.50; Kossuth 3.50, total \$29.75.

Telephone Line No. 15, C. M. Hummer, Keswick. Keokuk, total assessment \$12.00.

Telephone Line No. 16, Herman Reimers, Inwood. Per mile \$7.00; Lyon 9, total \$63.00.

Telephone Line No. 16, H. D. Fowler, Rose Hill. Per mile \$8.00; Mahaska 6.50, total \$52.00.

Telephone Line No. 18, Mike Loss, Algona. Per mile \$11.50; Kossuth 1.75, total \$20.12.

Telephone Line No. 22, Wm. Nagel, Sigourney. Per mile \$7.50; Keokuk 11, total \$82.50.

Telephone Co. No. 24, J. H. Pettis, Benton. Per mile \$7.50; Ringgold 9.50, total \$17.25.

Telephone Line No. 24, Homer Bender, Keokuk. Keokuk, total assessment \$5.00.

Telephone Line No. 28, George Senholz, Griswold. Per mile \$13.50; Cass 1.50, total \$20.25.

Telephone Line No. 25, J. O. Horne, Mt. Airy. Per mile \$12.00; Ringgold 2.50, total \$20.00.

Telephone Line No. 28, Joseph Leffler, Alden. Per mile \$8.00; Hardin 7, total \$25.00.

Telephone Line No. 57, George Wiegand, Mt. Auburn. Per mile \$7.00; Benton 4.50, total \$31.50.

Telephone Line No. 88, T. A. Rice, Laporte City. Per mile \$12.50; Black Hawk 1.50, \$18.75; Buchanan 4, \$50.00; total \$68.75.

Telephone Line No. 96, J. J. Ingwersen, Rome. Per mile \$8.00; Henry 5, total \$48.00.

Telephone Line No. 97, John T. Morrison, Malcom. Per mile \$11.00; Poweshiek 7.25, total \$79.75.

Telephone Line No. 99, C. D. Engeldow, Mt. Auburn. Per mile \$10.00; Benton 50, total \$5.00.

Telephone Line No. 211, Adam Crile, Fremont. Per mile \$9.50; Mahaska 4.50, total \$42.75.

Telephone Line No. 3500, L. W. Brayton, Hampton. Per mile \$7.00; Franklin 4.50, total \$31.50.

Ten Hundred Tel. Line, Charles Tressler, Story City. Per mile \$9.50; Story 4, total \$38.00.

Terrapin Ridge Tel. Co. No. 8, C. A. Bauer, Spragueville. Per mile \$8.00; Jackson 7, total \$56.00.

Territory Tel. Line, Henry Schmidt, Atalissa. Per mile \$9.00; Muscatine 6, total \$54.00.

3500 Telephone Line, Henry Kerber, Sigourney. Per mile \$9.00; Keokuk 5.75, total \$51.75.

Thompson & Cross Tel. Line, E. F. Cross, Corydon. Per mile \$9.00; Wayne 1.75, total \$15.75.

Thornburg & Gibson Tel. Co., W. E. McCracken, Thornburg. Per mile \$10.00; Keokuk 8, total \$80.00.

Thornburg & Keokuk Mutual Tel. Co., Ed Stahl, Thornburg. Per mile \$7.50; Keokuk 8.50, total \$63.75.

Thornburg & Springdale Mutual Tel. Co., James E. White, Thornburg. Per mile \$9.00; Keokuk 6.46, total \$58.14.

Thornburg & Tilton Tel. Co., L. C. Strasser, Thornburg. Per mile \$6.50; Keokuk 11, total \$71.50.

Thornstown Independent Tel. Co., Ed Crane, Pleasantville. Per mile \$10.00; Marion 6, total \$60.00.

Thoroughbred Stock Tel. Line, E. F. Hinspeter, Marcus. Per mile \$9.00; Cherokee 3.50, total \$13.50.

Three Line Tel. Line, R. W. McNary, Orient. Per mile 9.00; Adair 5, \$45.00; Madison 15, \$135.00; total \$180.00.

Three Mile Tel. Co., J. T. McNay, Humeston. Per mile \$13.00; Lucas 1.50, total \$19.50.

Three Wing Tel. Co., Kenneth La Faure, Russell. Per mile \$9.50; Lucas 4.50, total \$42.75.

Threlkeld Tel. Line, J. A. Hutchinson, Chariton. Per mile \$15.00; Lucas 1.50, total \$22.50.

Ticonic-Grant Center Tel. Line No. 400, W. A. Blakely, Grant Center. Per mile \$9.00; Monona 5, total \$45.00.

Ticonic to Rodney Tel. Line 500, Beatrice Barber, Ticonic. Per mile \$10.00; Monona 3.50, total \$35.00.

Ticonic to Smithland No. 600, Beatrice Barber, Ticonic. Per mile \$9.50; Monona 5, total \$47.50.

Ticonic Tel. Co., Beatrice Barber, Ticonic. Monona, total assessment \$25.00.

Tidd Tel. Line, C. W. Penrose, Rowley. Per mile \$9.00; Buchanan 6, total \$34.00.

Tilden Rural Tel. Co., L. M. Miller, Marcus. Per mile \$8.00; Cherokee 16.50, total \$132.00.

Tilton Mutual Tel. Co., J. M. Jennings, Tilton. Per mile \$11.00; Poweshiek 3, total \$33.00.

Timber Creek Tel. Line No. 9, C. O. Bungston, Marshalltown. Per mile \$8.00; Marshall 6, total \$48.00.

Timson Tel. Line, J. E. Harris, Quasqueton. Buchanan, total assessment \$16.00.

Tingley & Ellston Tel. Line, T. R. White, Tingley. Per mile \$8.00; Ringgold 5.50, total \$44.00.

Tingley Line No. 1, A. Albert Allen, Tingley. Per mile \$9.00; Ringgold 6.15, total \$55.35.

Tingley & Melrose Tel. Line, O. L. Jones, Shannon City. Per mile \$10.00; Ringgold 4.50, \$45.00; Union 2.50, \$25.00; total \$70.00.

Tingley & Mt. Airy Mutual Tel. Line, L. O. Imus, Mt. Airy. Per mile \$9.50; Ringgold 12, total \$114.00.

Tingley & Northeastern Tel. Co., W. M. Eckerman, Tingley. Per mile \$8.00; Ringgold 6.25, total \$50.00.

Tingley & Shannon City Mutual Tel. Co., J. D. Stevenson, Shannon City. Per mile \$9.00; Ringgold 6.75, total \$60.75.

Tingley Southern Tel. Line, H. R. Johnston, Tingley. Per mile \$10.00; Ringgold 5, total \$50.00.

Tingley South Western No. 9, W. E. Price, Mt. Airy. Per mile \$8.00; Ringgold 8, total \$64.00.

Tingley Southwestern Line No. 18, H. J. Morrison, Tingley. Per mile \$9.00; Ringgold 4.75, total \$42.75.

T Line No. 50, G. A. White, Elberon. Per mile \$8.00; Benton 3.50, \$28.00; Tama 2, \$16.00; total \$44.00.

Township Line Tel. Co., Steve M. Hoft, Wall Lake. Per mile \$10.00; Sac 8.50, total \$85.00.

Township Line Tel. Line, Albert Allen, Winthrop. Per mile \$9.00; Buchanan 7.50, total \$67.50.

Township Tel. Line, G. L. Wetherell, North English. Per mile \$8.00; Iowa 5.50, total \$44.00.

Tracy Tel. Co., M. Miller, Tracy. Per mile \$14.00; Marion 10, total \$140.00.

Tracy & Dinsdale Tel. Co., Elmer Saunders, Dinsdale. Per mile \$8.00; Tama 12.50, total \$100.00.

Travis Tel. Line, Irma Travis, Peru. Madison, total assessment \$5.00.

Tri County Mutual Tel. Line, R. L. Baker, Lacona. Per mile \$12.00; Lucas 1.75, \$21.00; Marion 35, \$30.00; total \$24.00.

Trumbo Grove Tel. Co., Wm. Kallenbach, Tripoli. Per mile \$6.50; Bremer 27, total \$175.50.

Truro-Oak Run Tel. Line, M. C. Mease, Truro. Per mile \$9.00; Madison 2.25, total \$20.25.

Truro Short Line Tel. Co., J. W. Howe, Truro. Per mile \$10.25; Madison 4, total \$41.00.

Truro Tel. Line No. 28, A. H. Benner, Truro. Per mile \$8.00; Clarke 4.25, \$40.00; Madison 3.75, \$30.00; total \$64.00.

Turkey Creek Mutual Tel. Co., Frank Krall, Iowa City. Per mile \$8.50; Johnson 8, total \$68.00.

Turkey Valley Tel. Co., George Denne, Anita. Per mile \$9.00; Cass 22.50, total \$202.50.

Tusculum Rural Tel., E. F. Strube, Spirit Lake. Per mile \$10.00; Dickinson 7, total \$70.00.

Twelve Hundred Tel. Line, John S. Lynn, Castana. Per mile \$9.75; Monona 4.50, total \$44.88.

Twenty-one Line Tel. Co., Roy S. Horris, Sigourney. Per mile \$8.00; Keokuk 4.75, total \$70.00.

Twenty-one Tel. Line, Kate McCorkle, Algona. Per mile \$9.00; Kossuth 2.75, total \$24.75.

Twenty-three Hundred Line, Richard Jacobs, Sigourney. Per mile \$6.25; Keokuk 10.75, total \$55.44.

"U" Farmers Tel. Line or Line No. 22, Will W. Ross, Wellsburg. Per mile \$5.00; Grundy 6, \$48.00; Hardin 2, \$16.00; total \$64.00.

Ulmer & Breda Tel. Line, Elmer Mohr, Breda. Per mile \$10.00; Carroll 1, \$10.00; Sac 6.50, \$65.00; total \$75.00.

Union Central Tel. Line, John W. Brahms, Cumberland. Per mile \$9.50; Cass 6.50, total \$61.75.

Union Chapel Tel. Line, August Leffler, Blakesburg. Per mile \$10.00; Wapello 6.25, total \$62.50.

Union City Farmers Tel., Albert Moody, Kent. Per mile \$9.00; Union 8, total \$72.00.

Union & Clarke Counties Tel. Co., F. N. Bill, Thayer. Per mile \$8.75; Clarke 1, \$8.75; Union 18.50, \$161.87; total \$170.62.

Union Farmers' Mutual Tel. Co., Oliver Hoffman, Tiffin. Per mile \$9.00; Johnson 18, total \$162.00.

Union Grove Tel. Line, Glen Wise, Gladbrook. Per mile \$8.00; Tama 6, total \$48.00.

Union Line, B. H. Mandlin, Aurora. Per mile \$12.50; Buchanan 1.75, total \$22.65.	Valley Tel. Line, Herman Ubben, Titonka. Per mile \$3.00; Kossuth 9.25, total \$74.00.
Union Mills & New Sharon Mutual Tel. Line No. 25, E. C. Miller, New Sharon. Per mile \$10.50; Mahaska 40, total \$420.00.	Van Buren Tel. Line No. 44, W. R. Fitzgerald, Sigourney. Keokuk, total assessment \$30.00.
Union Mutual Tel. Co., D. L. Seevers, Ollie. Per mile \$9.00; Keokuk 4.50, total \$40.50.	Varland Mutual Tel. Co., Paul O. Sill, Thompson. Per mile \$9.00; Winnebago 20.50, total \$184.50.
Union Mutual Tel. Line, Earl Grove, Kinross. Per mile \$9.00; Iowa .75, \$6.75; Keokuk 8.50, \$78.50; total \$83.25.	Ventura Tel. Co., Roy Thomas, Ventura. Per mile \$21.25; Cerro Gordo 1, total \$21.25.
Union Pacific Short Line, G. K. Darnall, Milton. Van Buren, total assessment \$7.50.	Vernon Prairie Tel. Line, D. J. Fitzgerald, Mt. Sterling. Per mile \$10.00; Van Buren 15, total \$150.00.
Union Prairie Tel. Co., G. P. Barthell, Waukon. Per mile \$9.00; Allamakee 18.50, \$166.50; Winneshiek 1.75, \$15.75; total \$182.25.	Vernon Springs Farmers Tel. Line, Matt Drilling, Cresco. Per mile \$8.50; Howard 7, total \$59.50.
Union Short Line, T. H. Pope, Union. Per mile \$10.00; Hardin 5, total \$50.00.	V. H. Mutual Tel. Line, Albert Reinhart, Carroll. Per mile \$10.00; Carroll 4, total \$40.00.
Union Short Line Tel. Co., Fred Edwards, Cumberland. Per mile \$9.00; Cass 12.50, total \$112.50.	Victor & Hartwick Tel. Line, J. C. McNally, Victor. Per mile \$11.50; Poweshiek 9.50, total \$109.25.
Union Tel. Co., Don Dyer, Pleasantville. Per mile \$8.00; Marion 8, total \$64.00.	Victor & Ladore Independent Tel. Line, L. J. Murtha, Victor. Per mile \$12.00; Iowa 7, total \$91.00.
Union Tel. Co., E. W. Batchelder, Central City. Per mile \$10.00; Linn 8, total \$80.00.	Victor Mutual Tel. Line, Lester B. Rankin, Tracy. Per mile \$10.00; Marion 10, total \$100.00.
Union Tel. Co., Ben Keener, Grinnell. Per mile \$4.50; Jasper 5, \$22.50; Poweshiek 5, \$22.50; total \$45.00.	Victor North Lincoln Independent Tel. Line, John Weldemeier, Victor. Per mile \$9.50; Iowa 6, total \$57.00.
Union Tel. Co., Charles J. Shepard, Muscatine. Per mile \$12.00; Muscatine 3, total \$36.00.	Victor Southeastern Tel. Line, W. C. Rehfeldt, Victor. Per mile \$10.00; Iowa 7, total \$70.00.
Union Tel. Co. (East), James Baynam, Correctionville. Per mile \$7.25; Woodbury 5.50, total \$39.88.	Victor Southern Independent Tel. Line, David Hartz, Victor. Per mile \$10.00; Iowa 5.50, total \$55.00.
Union Tel. Co. Hickory Township, J. A. Madill, Newburg. Per mile \$7.00; Jasper 6, total \$42.00.	Victor & Summit Tel. Co., W. E. Coats, Victor. Per mile \$10.00; Iowa 18, \$180.00; Poweshiek 1, \$10.00; total \$190.00.
Union Tel. Line, Dewey Cornell, New Virginia. Per mile \$12.50; Warren 2.62, total \$32.75.	Victor Tel. Co., Pierce Bradford, Farmington. Per mile \$7.50; Van Buren 5, total \$37.50.
Union Tel. Line, Hester Smith, Clarksville. Per mile \$9.25; Butler 5.50, total \$50.88.	Victor Tel. Line, Johannes Elkk, Wiota. Per mile \$8.50; Cass 13.50, total \$114.75.
Union Tel. Line, Herman Kutschara, Algona. Per mile \$8.30; Kossuth 6.75, total \$56.02.	Victor Tel. Line, Ray Beals, Russell. Per mile \$15.00; Lucas 2.50, total \$37.50.
Union Tel. Line No. 2, F. H. Hoppe, Cedar Rapids. Per mile \$8.00; Linn 3, total \$44.00.	Victory Tel. Co., Mrs. J. S. Fountain, Bloomfield. Per mile \$7.00; Davis 4, total \$28.00.
Union Tel. Line No. 2, J. L. Wonderlick, Ollie. Per mile \$8.00; Keokuk 5.50, total \$44.00.	Victory Tel. Line, J. M. Arnett, Churdan. Per mile \$9.50; Greene 14.25, total \$135.37.
Union Tel. Line No. 19, Ralph F. Smith, Ely. Per mile \$10.00; Linn 8, total \$80.00.	Victory Tel. Line, John Roever, Waverly. Per mile \$8.00; Bremer 9, total \$72.00.
Unity Rural Tel. Ass'n, John Leeper, Clarksville. Per mile \$8.50; Butler 15, total \$127.50.	Vienna Northwestern Mutual Tel. Line, J. H. Klein, Conrad. Per mile \$8.00; Marshall 8, total \$64.00.
Upper Irish Bend Tel. Line, P. P. Pendarvis, Keosauqua. Per mile \$8.00; Van Buren 6.50, total \$52.00.	Vining Tel. Co., Adolph Kovarik, Chelsea. Per mile \$11.00; Tama 7, total \$77.00.
Upper Maynes Grove Tel. Co., P. G. Timmerman, Hampton. Per mile \$6.00; Franklin 8.25, total \$49.50.	Viola Anamosa Mutual Tel. Co., Edd Wild, Viola. Per mile \$8.00; Jones 1.50, \$12.00; Linn 1.50, \$12.00; total \$24.00.
Upper Ten Tel. Line, C. B. Loder, Toledo. Per mile \$7.00; Tama 11.25, total \$78.75.	Viola Mutual Tel. Ass'n., George Attig, Sibley. Per mile \$10.00; Osceola 24, total \$240.00.
U. S. Tel. Co., J. Gail Horsman, Pleasantville. Per mile \$8.00; Marion 3.75, total \$70.00.	Viola & Springville Tel. Line, E. W. McGrew, Springville. Per mile \$12.00; Jones 18, \$216.00; Linn 11.25, \$135.00; total \$351.00.
U. S. Tel. Co., Dave Damm, Breda. Per mile \$8.00; Carroll 6.50, total \$52.00.	Viola & Stone City Tel. Co., C. R. Todd, Viola. Per mile \$10.00; Jones .50, \$5.00; Linn 6, \$60.00; total \$65.00.
Up To Date Tel. Line, G. W. Balhorn, Keystone. Per mile \$7.00; Benton 6, total \$42.00.	Viola Township Farm Tel. Line, E. V. Quinn, Lake View. Per mile \$8.00; Sac 6.50, total \$52.00.
Urbana Tel. Line, J. T. Wilson, Blakesburg. Per mile \$9.00; Monroe 4.50, total \$40.50.	Volga Valley Tel. Co., E. C. Maier, Elkport. Per mile \$9.50; Clayton 10, total \$95.00.
Utica Ridge Tel. Co., Leo H. Schaefer, Davenport. Per mile \$9.00; Scott 2.50, total \$22.50.	Waldon Mutual Tel. Co., J. A. Northup, Ollie. Per mile \$7.00; Keokuk 11.75, total \$82.25.
Valley Junction & Orilla Tel. Co., W. E. Clark, Des Moines. Per mile \$9.00; Polk 10, \$90.00; Warren .50, \$4.50; total \$94.50.	Wall Street Tel. Co. No. 1, M. W. Miers, Hepburn. Per mile \$10.00; Page 2.75, total \$27.50.
Valley Mutual Tel. Co., Harold E. Hill, Mt. Etna. Per mile \$9.00; Adams 2.25, \$20.25; Cass 1, \$9.00; total \$29.25.	Wall Street Tel. Line, O. H. Slaughter, New Market. Per mile \$9.00; Page 1.50, \$13.50; Taylor 2.50, \$22.50; total \$36.00.
Valley Mutual Tel. Line, Amos Stout, Brighton. Per mile \$7.00; Washington 11.25, total \$78.75.	Wall Street Tel. Line No. 27, V. L. Cagley, Clarinda. Per mile \$11.50; Page 4.50, total \$51.75.
Valley Mutual Tel. Line, Lorin Harvey, Knoxville. Per mile \$12.00; Marion 8, total \$96.00.	Wall Street Tel. Line, R. D. Amsberry, Lacona. Per mile \$10.00; Warren 7.50, total \$75.00.
Valley Short Line, W. C. Allison, New Market. Per mile \$15.50; Taylor 3, total \$46.50.	Wall Street Tel. Line, R. E. Houston, Clarinda. Per mile \$8.00; Page 16.75, total \$136.00.
Valley Short Line, E. Haynes, Guthrie Center. Guthrie, total assessment \$10.00.	Walnut Creek Tel. Line, James Tesor, Chelsea. Per mile \$10.00; Benton 2, \$20.00; Iowa 2, \$20.00; Poweshiek 4, \$40.00; total \$80.00.
Valley Tel. Line, F. M. Myers, Coon Rapids. Per mile \$8.50; Audubon 2, \$17.00; Guthrie 2, \$17.00; total \$34.00.	Walnut Grove Tel. Co., F. H. Hinton, Glidden. Per mile \$8.50; Carroll 10, total \$85.00.

Walnut Hill Tel. Line, Theo. G. Stokkes, Traser. Per mile \$16.00; Tama 3.75, total \$37.50.
 Walnut Tel. Line, Clara M. Gibford, Traser. Per mile \$6.00; Madison 4, total \$24.00.
 Walham Tel. Co., W. J. Collins, Elberon. Per mile \$9.00; Tama 6.50, total \$55.50.
 Walton Tel. Line, Forest Grant, Bloomfield. Per mile \$6.00; Davis 2.50, total \$33.00.
 Waneta Tel. Line, J. W. Wyler, Pulaaski. Per mile \$8.50; Davis 14.75, total \$125.25.
 Wapello & Northwestern Tel. Line, A. J. Odle, Wapello. Per mile \$2.00; Louisa 7.50, total \$69.00.
 Wapello No. 7 Tel. Line, Elmer Rose, Ottumwa. Per mile \$12.00; Wapello 2.50, total \$45.50.
 Wapsie Tel. Co., J. J. Wheeler, Rowley. Per mile \$8.50; Buchanan 5.75, total \$44.63.
 Ward, W. O. Private Line, Wiley G. Ward, Marshalltown. Marshall, total assessment \$7.50.
 Warren Center Tel. Line, M. S. Conner, Chariton. Per mile \$10.00; Lucas 7.50, total \$75.00.
 Washington Center Tel. Co., T. A. Patterson, Oneida. Per mile \$3.00; Clarke 12, total \$96.00.
 Washington Center Tel. Line, Earl R. Lockridge, Russell. Per mile \$11.00; Lucas 2.75, total \$39.25.
 Washington Rural Tel. Co., H. Grassing, Denver. Per mile \$11.00; Bremer 27.25, total \$299.75.
 Washington Tel. Line, F. R. Smith, West Grove. Per mile \$3.00; Davis 6, total \$48.00.
 Washington Tel. Line, Milo C. Smith, Oneida. Per mile \$5.00; Clarke 16.50, total \$84.00.
 Washington Short Line, M. O. Abbey, Corning. Per mile \$7.50; Adams 4.50, total \$32.75.
 Washington Township Tel. Co. of Corydon, Ray D. Fisk, Cambria. Per mile \$8.00; Wayne 5.50, total \$44.00.
 Waterman No. 4 Tel. Co., W. I. Sewell, Sutherland. Per mile \$3.00; Cherokee 5.0, \$4.00; O'Brien 6.50, \$12.00; total \$55.00.
 Waukegan Tel. Co., Ira Rickel, Central City. Per mile \$7.25; Linn 29, total \$145.00.
 Wax Tel. Line, A. H. Goesling, Griswold. Per mile \$8.00; Cass 12, total \$144.00.
 Webster & Armah Tel. Line, W. I. Grush, Webster. Per mile \$7.00; Keokuk 6, total \$42.00.
 Webster Mutual Tel. Co., L. E. Sorden, Webster. Per mile \$10.00; Keokuk 2.25, total \$22.50.
 Webster Ridge Tel. Co., R. E. Williamson, Farmington. Per mile \$1.00; Van Buren 5, total \$40.00.
 Webster Township Mutual Tel. Line, Andrew Busch, Orient. Per mile \$3.25; Madison 11.50, total \$94.87.
 Webster & White Pigeon Tel. Co., V. H. White, South English. Per mile \$3.50; Keokuk 4, total \$42.50.
 Weed Tel. Line, Walter Campbell, Brede. Per mile \$9.00; Crawford 1.50, \$21.00; Sac 4.50, \$40.50; total \$72.00.
 Waldon & Smyrna Independent Tel. Co., W. C. Lowe, Waldon. Per mile \$9.50; Clarke 11, total \$104.50.
 Wellington Tel. Co., Wesley Horak, Vinton. Per mile \$9.00; Benton 4.75, \$42.75; Buchanan 1.25, \$11.25; total \$54.00.
 Wellman Hawkeye Tel. Co., Melvin Whetstone, Wellman. Per mile \$3.00; Washington 7, total \$56.00.
 Wellman Kalona Tel. Co., Adolph Kupka, Kalona. Per mile \$7.00; Washington 7.75, total \$54.25.
 Wells Tel. Co., W. L. Carter, Miles. Per mile \$7.00; Jackson 9.25, total \$64.75.
 Werbach & Attig Line, George Stock, Lone Tree. Per mile \$10.00; Johnson 2.25, total \$22.50.
 Wertz Tel. Line, C. Miller, Morley. Jones, total assessment \$20.00.
 Wesley Farmers Mutual Tel. Co., Jurgen C. Skow, Wesley. Per mile \$3.25; Kosuth 12, total \$162.00.
 Wesley Rural Tel. Co., No. 1, August Engstrom, Wesley. Per mile \$4.50; Hancock 3, \$28.50; Kosuth 6, \$57.00; total \$85.50.
 West Branch Tel. Co., Milton Smith, Aurora. Per mile \$8.50; Buchanan 5, total \$68.00.

West Branch Tel. Line, David Swanson, Hinton. Per mile \$5.00; Plymouth 11, total \$55.00.
 West Buffalo Tel. Line, J. S. McLaren, Independence. Per mile \$3.00; Buchanan 11, total \$88.00.
 West Cedar Tel. Line, Roscoe Palmer, Toddville. Per mile \$5.00; Linn 2.50, total \$20.00.
 West Center Tel. Co., G. R. Hendrickson, Marion. Per mile \$12.00; Linn 2, total \$24.00.
 West Chester & Grinnell Tel. Co., Parran O. Pederson, Grinnell. Per mile \$12.00; Poweshiek 3.98, total \$47.76.
 West Clark Tel. Line, Walter Hark, Dymart. Per mile \$9.00; Tama 4.25, total \$38.25.
 West Coon Mutual Tel. Line, J. E. Sherer, Glidden. Per mile \$7.00; Carroll 5, total \$35.00.
 West Crystal Rural Tel. Co., A. H. Luethe, Gladbrook. Per mile \$4.50; Tama 9.75, total \$43.87.
 West Des Moines Tel. Line, No. 19, Lester Holt, Beacon. Per mile \$10.00; Mahaska 2.50, total \$25.00.
 Western Dispatch Tel. Line, H. L. Green, New Virginia. Per mile \$20.00; Warren 32, total \$165.00.
 Western Farmers Tel. Co., F. W. Schulz, Paulina. Per mile \$7.50; O'Brien 14, total \$105.00.
 Western Short Line, W. E. Harper, Barnes City. Per mile \$5.00; Mahaska 2.50, total \$28.00.
 Western Tel. Co., J. F. Rieley, Rock Valley. Per mile \$10.00; Sioux 12, total \$120.00.
 Western Tel. Line, Dan Bohl, Bloomfield. Per mile \$7.50; Davis 6.25, total \$46.25.
 West Fork Tel. Co., Bert Addy, Marcus. Per mile \$10.00; Cherokee 13.25, total \$132.50.
 West Franklin Tel. Co., C. E. Platner, Mount Vernon. Per mile \$14.00; Linn 2.17, total \$29.35.
 West Fremont Tel. Line, J. S. Callahan, Winthrop. Per mile \$7.50; Buchanan 3, total \$60.00.
 West Highland Tel. Line, N. T. Hamer, Montour. Per mile \$7.50; Tama 8.50, total \$63.75.
 West Homer Mutual Farmers Tel. Line, Loyd Hill, Dymart. Per mile \$3.50; Benton 15, \$127.50; Tama 2, \$17.00; total \$144.50.
 West Iowa Township Tel. Line, Charles C. Daufelt, Atalissa. Per mile \$7.00; Cedar 9, \$63.00; Muscatine 1.50, \$10.50; total \$73.50.
 West Kellogg Tel. Line, Burton Paul, Kellogg. Per mile \$10.00; Jasper 5, total \$50.00.
 West Lafayette Tel. Co., No. 5, Nick Berg, Harper. Per mile \$7.00; Keokuk 1, total \$35.00.
 West Lake Tel. Co., Val Van Steenburg, Spirit Lake. Per mile \$5.00; Dickinson 4.67, total \$23.36.
 West Liberty Farmers' Tel. Co., W. J. French, Jr., Cleghorn. Per mile \$9.00; Cherokee 12, total \$108.00.
 West Liberty Line, George B. Garrison, Quasqueton. Per mile \$12.00; Buchanan 2.25, total \$27.00.
 West Liberty Mutual No. 3, W. H. Howe, Glenwood. Per mile \$11.75; Mills 5, total \$58.75.
 West Liberty Short Line Tel. Co., George T. Oxley, Atalissa. Per mile \$7.00; Muscatine 2.50, total \$17.50.
 West Line Tel. Co., Joe Koolie, Sheldon. Per mile \$12.00; Sioux 5, total \$60.00.
 West Line Tel. Co., John Kilburg, Lamotte. Per mile \$9.50; Jackson 5.25, total \$59.27.
 West Line Tel. Co., No. 4, Elmer Shipman, Wapello. Per mile \$10.00; Louisa 2.50, total \$25.00.
 West Main Street Mutual Tel. Co., Frank R. Goecke, State Center. Per mile \$1.00; Marshall 4, total \$22.00.
 West Mahoning & Sheridan Tel. Line, P. A. Hansen, Malcom. Per mile \$15.00; Poweshiek 11, total \$165.00.
 West Marion Tel. Line, F. E. Brown, Marshalltown. Per mile \$3.10; Marshall 7, total \$21.70.
 West Melbourne Tel. Line, J. W. Klatt, State Center. Per mile \$11.00; Marshall 2.25, total \$24.75.
 West Milford Farmers Tel. Co., C. A. Steward, Ames. Per mile \$12.00; Story 26, total \$312.00.

West Morgan Tel. Co., James Roosa, Dowz. Per mile \$13.00; Franklin 16.50, total \$214.50.

West Otter Creek Tel. Line No. 1, V. C. Ritzke, Center Point. Per mile \$8.00; Linn 5, total \$40.00.

West Otter Creek Tel. Line No. 2, O. E. Ashlock, Center Point. Per mile \$8.00; Linn 9, total \$72.00.

West Pella Tel. Line, C. W. Beem, Pleasantville. Per mile \$6.00; Marion 11, total \$66.00.

West Ridge Tel. Co., W. J. Kremenak, Toledo. Tama, total assessment \$18.75.

West St. Charles Tel. Line, F. D. Miller, St. Charles. Per mile \$10.00; Madison 4.50, total \$45.00.

West Side Tel. Line, T. E. Boland, Armstrong. Per mile \$8.00; Emmet 5.50, total \$65.00.

West Side Tel. Line of Quasqueton, George Bearbower, Quasqueton. Buchanan, total assessment \$10.00.

West Star Line, Alfred Bockholdt, Elberon. Per mile \$10.50; Benton 4.75, total \$49.87.

West Toledo Tel. Co., Lonnie Berger, Toledo. Per mile \$9.25; Tama 4.75, total \$44.25.

West Union Mutual Tel. Co., George McCormick, Union. Per mile \$11.00; Hardin 6.25, total \$68.75.

West Union Rural Tel. Co., E. H. Wendland, West Union. Per mile \$16.00; Fayette 52.25, total \$536.00.

West Union Tel. Line, Lowell Burnham, Correctionville. Per mile \$7.25; Woodbury 5.50, total \$41.25.

What Cheer & Jamestown Tel. Co., W. E. Caughey, What Cheer. Per mile \$5.00; Keokuk 3, total \$25.50.

What Cheer & Thornburg Tel. Co., Elmer Akmear, Thornburg. Per mile \$9.00; Keokuk 5, total \$72.00.

Wheatland Township Mutual Tel. Co., Herman F. Von Glan, Breda. Per mile \$9.50; Carroll 13.50, \$128.25.

Wheelbarrow Tel. Line, Henry B. Janssen, Ackley. Per mile \$7.50; Hardin 11, total \$82.50.

Wheeler Tel. Line, Fred Wheeler, Peterson. Per mile \$2.80; Clay 1.50, \$4.20; O'Brien 50, \$1.40; total \$5.60.

Whipple Mutual Tel. Co., A. H. Donlittle, Griswold. Per mile \$9.00; Cass 1.50, \$13.50; Pottawattamie 6.50, \$58.50; total \$72.00.

Whippoorwill Tel. Co., T. P. Steveson, Garwin. Per mile \$8.00; Tama 1, total \$56.00.

Whitebreast Tel. Co. No. 19, N. A. Englund, Chariton. Per mile \$17.00; Linn 1.50, total \$25.50.

White Cedar Tel. Co., Nelson Harwick, Bloomfield. Per mile \$11.00; Davis 3, total \$33.00.

White Line, Charles R. DeBerg, Dike. Per mile \$9.50; Grundy 5, total \$47.50.

White Oak Mutual Tel. Line, Arthur Grauel, Alburnett. Per mile \$9.00; Linn 15, total \$135.00.

White Oak Tel. Co., L. R. Sherman, Beaconsfield. Per mile \$8.00; Ringgold 6, total \$48.00.

White Oak Tel. Co. of Beech, D. A. Freeman, Swan. Per mile \$8.00; Warren 5.50, total \$44.00.

White Oak Tel. Line No. 1, Otis River, Mechanicsville. Per mile \$7.50; Jones 11.50, \$86.25; Linn 2.50, \$24.25; total \$112.50.

White Oak Tel. Line No. 2, H. A. Rieger, Lisbon. Per mile \$9.50; Jones 2.50, \$33.25; Linn 5.50, \$50.25; total \$83.50.

White Oak Tel. Line, Frank C. Fleisher, Indianola. Per mile \$3.50; Warren 7.25, total \$61.62.

White Pigeon Tel. Co., Harry Lorenson, Garwin. Per mile \$14.00; Tama 1, total \$42.00.

White Pigeon Tel. Line, Frank Hamann, Wilton Junction. Per mile \$6.50; Cedar 12, total \$78.00.

White Rock Tel. Co., Willmer Miller, Coon Rapids. Per mile \$4.00; Guthrie 7, total \$28.00.

Whites Creek & Lovilia Farmers Mutual Tel. Co., S. T. Maddy, Melrose. Per mile \$7.00; Monroe 12, total \$84.00.

White Star Mutual Tel. Co., James M. Smith, Lovilia. Per mile \$12.50; Monroe 2, total \$24.50.

White Star Tel. Line, Mike Mueller, Lamotte. Per mile \$9.00; Dubuque 2.25, \$20.25; Jackson 5.75, \$78.75; total \$99.00.

White Tel. Co., Frank Sisker, Allerton. Per mile \$8.50; Wayne 8.50, total \$73.25.

White Way Tel. Line, Tony Gettier, Muscatine. Per mile \$18.00; Muscatine 15.50, total \$185.00.

White Willow Tel. Line, L. R. Weaver, Deep River. Per mile \$9.00; Mahaska 2, \$18.00; Poweshiek 1, \$2.00; total \$27.00.

Whitely Short Line Tel. Line, O. B. Cobb, Allerton. Per mile \$9.75; Wayne 4.25, total \$44.43.

Whitlock, Elias Tel. Line, Elias Whitlock, Ladora. Iowa, total assessment \$5.00.

Whittemore Rural Tel. Lines \$6 & \$6, George Giegler, Whittemore. Per mile \$8.00; Kosuth 11, total \$88.00.

Whitton Mutual Tel. Co., C. F. Long, Whittier. Per mile \$24.00; Grundy 1.25, \$30.00; Hardin 1.75, \$42.00; total \$72.00.

Whittier & County Home Tel. Co., D. P. Hindman, Marion. Per mile \$8.00; Linn 6.50, total \$52.00.

Whittier Northwestern Tel. Line, J. C. McDonald, Springfield. Per mile \$9.00; Linn 5.50, total \$76.50.

Whittier & Springfield Tel. Co., Alice I. Ross, Whittier. Per mile \$15.50; Linn 3, total \$77.50.

Whittier Town Tel. Co., W. H. Marten, Springfield. Linn, total assessment \$18.00.

Whittier & Western Tel. Line, Alfred Stanley, Springfield. Per mile \$11.00; Linn 4, total \$44.00.

Wib Tel. Line, Russell Saylor, Ottumwa. Per mile \$10.00; Wapello 10, total \$100.00.

Wick, Conger & Bevington Tel. Line, Paul Halbur, St. Charles. Per mile \$16.00; Warren 2.50, total \$55.00.

Wickett Tel. Line, W. R. Wickett, New Virginia. Per mile \$13.00; Warren 2.25, total \$43.55.

Wick & St. Mary's Tel. Line, Clara Nugent, St. Mary's. Per mile \$8.00; Warren 6, total \$48.00.

Wild Cat & Cambria Tel. Co. No. 2, H. S. Stoner, Corydon. Per mile \$5.00; Wayne 10, total \$50.00.

Wild Cat Tel. Co., W. H. Miner, Pleasantville. Per mile \$15.00; Marion 2.50, total \$37.50.

Willey Mutual Tel. Co., John Wendt, Dedham. Per mile \$8.00; Carroll 26, total \$288.00.

Willow Creek Tel. Co., E. E. Studejoen, Clear Lake. Per mile \$9.50; Cerro Gordo 15, total \$142.50.

Willow Dale Tel. Line, L. R. Lloyd, West Branch. Per mile \$9.00; Cedar 2, \$27.00; Johnson 4, \$36.00; total \$63.00.

Willow Grove & Attica Tel. Line, R. A. Hill, Knoxville. Per mile \$9.00; Marion 4.25, total \$38.25.

Willow Grove Mutual Tel. Co., B. A. Muschison, North English. Per mile \$5.50; Keokuk 5.50, total \$47.43.

Willow Grove Short Line Tel. Co., J. H. Holder, Corydon. Per mile \$6.00; Wayne 12, total \$114.00.

Willow Grove Tel. Co., Fred C. Cornelson, Story City. Per mile \$9.00; Story 7.50, total \$67.50.

Willow Grove Tel. Co., W. R. Klinek, Clarksville. Per mile \$7.50; Butler 10, total \$75.00.

Willow Hill Tel. Line, Earl R. Stowell, Marshalltown. Per mile \$8.00; Marshall 1.50, total \$55.00.

Willow Springs Tel. Co., H. A. Agnew, Nodaway. Per mile \$11.00; Adams 2.50, total \$27.50.

Willow Tel. Line, Jesse Olson, Gilman. Per mile \$8.25; Marshall 2.25, \$26.81; Tama 4.75, \$55.49; total \$82.50.

Willow Tel. Line, Wm. Ellingson, Norway. Per mile \$9.50; Benton 5.50, total \$43.50.

Wilson Tel. Co., Frank J. Parizek, Clutter. Per mile \$8.00; Tama 3.50, total \$44.00.

Wilson Tel. Line, F. E. Dostal, Toledo. Per mile \$7.00; Tama 10.25, total \$71.75.

Wilson Township Mutual Tel. Co., Wm. Kepka, Higgelow, Minn. Per mile \$8.00; Osceola 16, total \$128.00.

Wilton Ayresville Tel. Co., Harry Woodhouse, Wilton Junction. Per mile \$9.00; Cedar 12, total \$108.00.

Wilton & Hickory Grove Tel. Line, Leonard Lawler, Wilton Junction. Per mile \$3.00; Muscatine 7, total \$56.00.

Wilton & Moscow Rural Tel. Co., Lewis Hahn, Moscow. Per mile \$7.00; Muscatine 8.50, total \$59.50.	
Wilton & Rochester Rural Tel. Co., W. R. Witmer, Moscow. Per mile \$9.00; Cedar 8.50, total \$76.50.	
Winnebick Co-operative Tel. Co., John Arneson, Decorah. Per mile \$14.00; Winnebick 164, total \$135.99.	
Winthrop Tel. Line No. 75, G. F. Slemmons, Independence. Per mile \$1.00; Buchanan 5.50, total \$44.00.	
Wire's Corners Tel. Co., A. C. Port, Springfield. Per mile \$2.00; Line 1, total \$62.00.	
Wisconsin Tel. Line, N. E. Wacht, Redfield. Per mile \$12.00; Dallas 1.25, total \$23.75.	
Woden Farmers Rural Tel. Co., A. W. Bingham, Woden. Per mile \$1.00; Hancock 21.50, \$175.50; Koszuth 8, \$42.00; total \$220.50.	
Wolf Creek Tel. Line, G. C. Sellers, Charleston. Per mile \$9.00; Lucas 1.50, total \$67.50.	
Wolf Creek Valley Tel. Line, G. W. Lamken, Beaman. Per mile \$8.00; Grundy 7.5, \$6.00; Marshall 5.25, \$42.00; total \$48.00.	
Wolfe Creek Tel. Co., R. H. Greene, Humeston. Per mile \$8.00; Wayne 3, total \$72.00.	
Wolfe Grove Tel. Line, P. Thomas Evans, Beaman. Grundy, total assessment \$5.50.	
Woodburn Independent Tel. Co., J. C. Weakland, Osceola. Per mile \$7.00; Clarke 14.50, total \$101.50.	
Woodburn & Jay Tel. Co., O. A. Carson, Woodburn. Per mile \$3.50; Clarke 15, total \$52.50.	
Woodburn Northwestern Tel. Co., Russell Page, Woodburn. Per mile \$2.00; Clarke 4.50, \$40.50; Lucas 1, \$9.00; total \$49.50.	
Woodburn Northwestern Tel. Co., Wayne O'Neill, Osceola. Per mile \$8.00; Clarke 10.75, total \$88.00.	
Woodburn, Osceola & Whitebreast Tel. Co., Otto Clough, Osceola. Per mile \$9.00; Clarke 7, total \$63.00.	
Woodburn & Smyrna Rural Tel. Line, S. M. Clark, Weldon. Per mile \$7.00; Clarke 2, total \$62.00.	
Woodburn & Southeastern Tel. Line, C. H. Crist, Woodburn. Per mile \$8.00; Clarke 10.75, \$91.37; Lucas 3.25, \$27.63; total \$119.00.	
Woodburn & West Concord Tel. Line, J. S. Horton, Osceola. Per mile \$5.00; Clarke 8.25, total \$70.13.	
Wood Rural Tel. Line, R. C. Wood, Traer. Per mile \$12.00; Tama 39, total \$50.00.	
Woods Short Tel. Line, C. W. Hill, Sutherland. O'Brien, total assessment \$8.40.	
Wren Hill Tel. Co., C. G. Peterson, Lucas. Per mile \$8.00; Clarke 3.50, \$76.00; Lucas 2.50, \$76.00; total \$152.00.	
Wrights Corners Tel. Line, B. A. Dice, Maquoketa. Per mile \$11.00; Clinton 1.50, \$16.50; Jackson 1.50, \$16.50; total \$33.00.	
"W" Telephone Line, Marten De Neul, Wellsburg. Per mile \$9.50; Grundy 2, total \$19.00.	
Wyandah Tel. Co., Z. W. Hubbard, Bloomfield. Per mile \$16.00; Davis 11, total \$179.00.	
X-L Tel. Line, J. W. Johnson, Redfield. Per mile \$11.50; Dallas 4.50, total \$51.75.	
"X" Line 2409, Henry Bensmiller, Sigourney. Per mile \$12.50; Keokuk 126, total \$43.75.	
"X" Telephone Co., W. E. Jones, Glidden. Per mile \$11.00; Carroll 6, total \$66.00.	
"X" Telephone Line, H. Peters, Ackley. Per mile \$7.00; Grundy 3.50, total \$66.50.	
Yankee Grove Tel. Line, Charles Leo, Dysart. Per mile \$9.00; Benton 4.75, total \$42.75.	
Yankee Hollow Tel. Co., C. W. Norton, Wilton Junction. Per mile \$16.00; Muscatine 2.75, total \$44.00.	
Yankes Point Mutual Tel. Co., W. H. Long, North English. Per mile \$9.00; Iowa 9, total \$81.00.	
Yeoman Tel. Line, C. H. Snyder, Cambria. Per mile \$9.00; Wayne 1.25, total \$45.25.	
York Tel. Line, F. P. Kratochka, Chelsea. Per mile \$11.00; Tama 7.50, total \$82.50.	

Yorktown Bethards & Summit Tel. Line, Frank Steeve, Clarinda. Per mile \$10.00; Page 11, total \$119.00.	
Yorktown & Bethesda Tel. Line, John H. Rope, Clarinda. Per mile \$11.50; Page 5, total \$52.50.	
Yorktown-Clarinda & State Road Tel. Line, H. E. Barr, Clarinda. Per mile \$12.00; Page 2.25, total \$107.25.	
Yorktown Fairview Tel. Line, Henry Nothwehr, Yorktown. Per mile \$7.00; Page 5.50, total \$45.50.	
Yorktown, Nodaway & Tarkio Tel. Line, C. E. Nelson, Yorktown. Per mile \$18.00; Page 4.50, total \$45.00.	
Zion Mutual Tel. Line, T. E. Blair, Knoxville. Per mile \$11.00; Marion 4.25, total \$46.75.	
Zwiefel Tel. Line, Mrs. Alta V. Clement, Titonka. Per mile \$3.40; Kassau 2.50, total \$21.00.	
Zwingle Tel. Co., Dorothy Brouillard, Zwingle. Per mile \$11.00; Dubuque 23.25, \$319.75; Jackson 12.25, \$134.75; total \$445.50.	

RECAPITULATION—TELEGRAPH AND TELEPHONES

	Mileage Pole	Net Taxable Value
Table No. 1 Telegraph	17,169.81	\$1,232,636.12
Table No. 2 Toll Lines	802.80	\$52,231.25
Table No. 3 Exchange	647.76	\$14,108.75
Table No. 4 Mixed	27,000.00	\$55,241.50
Table No. 5 Rural	20,820.51	\$23,515.50
Total	67,041.87	\$1,395,132.90

RURAL COMPANIES DELINQUENTS 1978

Name of Company	Reporting Officer—P. O. Address
Attica & Wolf Run Tel. Line	S. E. Rowland, Attica
Blue Ribbon Tel. Co.	Leigh Drake, Sutherland
"B" Tel. or No Name Line	L. L. Baugman, Wellsburg
Bryant Line	L. A. Lindsey, Beaconsfield
Cottage Hill Tel. Co.	S. H. Ellison, Martelle
Crabtown & Cedar Grove Tel. Co.	Fred Crabb, Baldwin
Crooks Tel. Line	Carl Walter, Quasqueton
Good Hope Tel. or Line No. 709	H. A. Morgan, Castana
Gospel Ridge Tel. Co.	Olen Lee, Fulton
Green Tree Tel. Line	Fred W. Hansen, Davenport
Hayes & Anderson Tel. Co.	Thomas Hendrickson, Carbon
Lagrange Tel. Co.	Russell
Line No. 1	J. S. Stoska, Grinnell
Line No. 12	Charles Eberhardt, Osceola
Lowest Hill Mutual Tel. Co.	B. J. Clark, Martelle
Maple Leaf Tel. Co.	B. C. Kempf, Jamaica
Maplewood Mutual Tel. Co.	Eugene Hines, Guthrie Center
Mill Creek Farmers Mutual Tel. Co.	Henry Wolke, Paulina
Norwich & Yorktown Tel. Co.	Frank Miller, Essex
Park Tel. Co.	A. M. Cameron, Winterset
Platteville & Blocton Tel. Line	A. J. Scroggie, Bedford
Riverside Tel. Co. No. 8	H. Swenson, Inwood
Stuart & Linden Tel. Co.	Lloyd M. Godwin, Redfield
Wayne Tel. Line No. 5	John O'Brien, Melrose
West Union Tel. Line	Elmer Shore, Clariton
West Vienna Tel. Line	Fred Holman, Marshalltown

RURAL COMPANIES DELINQUENT FOR TWO YEARS

Name of Company	Reporting Officer—P. O. Address
Airtight Tel. Line No. 43	R. E. Ansley, Chariton
Burr Oak Tel. Co.	J. W. Brookes, Forest City
Coon Rapids & Viola Tel. Co.	W. J. Carpenter, Coon Rapids
Echo Tel. Line	Henry Angerer, Wilton Jet.
Eureka Co-operative Tel. Co.	M. H. Thiele, Adair
Farmers Creek Tel. Line	John F. Small, Fulton

Green Tel. Line.....	Elmer Green, Kellerton
Hebron No. 97 Tel. Line.....	Thad Stevens, Elmore, Minn.
Highland Short Line.....	H. C. Schrader, Creston
Iowa Falls & Owasa Tel. Co.....	W. T. Johnson, Iowa Falls
Kennebec to Ticonic Tel. Co.....	W. H. Foster, Kennebec
Klein Rural Tel. Co.....	Fred H. Klein, Rock Valley
Line No. 2 of Mt. Ayr.....	E. E. Gartin, Mt. Ayr
Line No. 17 Delta Exchange.....	Charles Blom, Delta
Martinsburg Merchants Tel. Co.....	H. A. Lunder, Martinsburg
Midway Tel. Co. No. 27.....	I. N. Dyer, Russell
Oak Grove Tel. Line.....	Ed Estel, Winterset
Otter Creek & Jackson Township Tel. Line.....	Raymond T. Pim, Lucas
Payton Mutual Line No. 16.....	J. H. Cinco, Lamoni
Platteville & Bedford Tel. Line.....	E. C. Townsend, Bedford

RURAL COMPANIES DELINQUENT FOR THREE YEARS

Reporting Officer—P. O.
Address

Name of Company	
Adelphi Mutual Tel. Co.....	J. A. Welshhous, Adelphi
Attica Backman Mutual Tel. Line.....	A. J. Bassett, Attica
Blue Star Tel. Co.....	Robert Lyon, Toledo
Delta Rural Tel. No. 16.....	C. E. Black, Delta
East Vienna Tel. Line.....	H. L. Stover, Green Mountain
Great Western Tel. Co.....	J. E. Thompson, Springville
No. 1917 Rural Tel. Co.....	P. L. Rogge, Davenport
Patrons Mutual Tel. Line.....	P. J. Barnhart, Searsboro
Rural Tel. Line No. 24.....	Charles C. Garrett, Delta
South Prairie Tel. Line.....	Ottis Lee, Milton
South Side Tel. Co. No. 3.....	E. J. Van Rees, Oskaloosa
Springdale & Streets Tel. Line.....	A. A. Hute, Maquoketa
Viola Center Tel. Co.....	Herbert Bylund, Audubon

RURAL COMPANIES DELINQUENT FOR FOUR YEARS

Reporting Officer—P. O.
Address

Name of Company	
Black Tel. Co.....	Wm. Wieskamp, Nichols
Hamburg & Sidney Mutual Line.....	Harry Weider, Hamburg
Line No. 96.....	Carroll E. Johnson, Searsboro
No. 104.....	C. V. McFall, Givin
Patton Tel. Line.....	Thos. Patton, Ryan
Plainville & Rose Mount Tel.....	Roy Jordan, Milo
Telephone Co. No. 3100.....	Wilson Jones, Hayesville
Wanamaker & Kellerton Tel. Co.....	E. R. Greenman, Kellerton

RURAL COMPANIES DELINQUENT FOR FIVE YEARS

Reporting Officer—P. O.
Address

Name of Company	
Aiken & Arispe Tel. Co.....	H. Vergil Elliott, Shannon City
Auburn Northwestern Division of the Farmers Tel. Co.....	Charles Rauch, Auburn
Barnes City Southwestern Tel.....	Glen Miller, Barnes City
Bloomington Tel. Line.....	Ronald Hickman, Kellerton
Bohemian Tel. Co.....	Frank Ricker, Diagonal
Center Point Greens Grove and Toddville.....	Center Point
Conway & Sharpsburg (South Division).....	Carl E. Philipott, Conway
Derby & Cambria Tel. Co.....	A. O. Nessen, Derby
Dollison Stub Tel. Line.....	W. C. Boyd, Milo
Felix No. 1 Mutual Tel. Co.....	C. W. Parrish, Whitten
Four Mile Bridge Tel. Line.....	O. E. Helwick, Muscatine
Jefferson Center Mutual Line.....	Elmer Jacoby, Diagonal
Koska Mutual Tel.....	E. L. Sullenberger, Belle Plaine
Mark & West Grove Tel.....	Ira L. Hayden, West Grove
McDonald-Hudson Line No. 4.....	John M. McDonald, N. English
Milton & Brock Tel.....	Herbert Barrow, Milton
Model Tel. Co.....	L. A. Harland, Gravity
No. 2 Telephone.....	K. G. Tracy, Brandon
No. 30 Line.....	F. B. Eastburn, Oskaloosa
Otter Creek Tel. Line.....	H. E. Reed, Indianola
Panora Franklin Tel. Co.....	E. E. Hall, Panora
Promise City & Confidence Tel.....	J. C. Moore, Promise City
Rose Ridge Tel. Co.....	Albert Hollis, Hepburn
Rural Line No. 111.....	Frank D. Mehanna, Eddyville
Rural Tel. Co. No. 49.....	Charles Huff, Taintor
Rural Tel. Co. No. 54.....	T. O. Day, Oskaloosa
South Rural Line No. 11.....	Bert Moore, Delta
Southwest Green Mountain.....	Ira Pegg, Marshalltown
Sweetland Annex Tel. Co.....	Leonard Angerer, Wilton Jet.
Telephone Line No. 6.....	O. F. Kirkendall, Glenwood
Union Tel. Co. No. 58.....	W. R. Hatt, Givin
Woodburn & Cleveland Tel. Co.....	Ethel Gracey, Woodburn